



INSPECTION AND EVALUATION DIVISION

EVALUATION REPORT

**Implementation by the Environmental Management
Group (EMG) Secretariat of the Secretary-General's
Commitment to Move the United Nations Towards
Climate-Neutrality**

*“Climate neutrality cannot be reconciled with inaction on
travel, the largest source of UN emissions”*

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INSPECTION AND EVALUATION DIVISION

FUNCTION

“The Office shall evaluate the efficiency and effectiveness of the implementation of the programmes and legislative mandates of the Organization. It shall conduct programme evaluations with the purpose of establishing analytical and critical evaluations of the implementation of programmes and legislative mandates, examining whether changes therein require review of the methods of delivery, the continued relevance of administrative procedures and whether the activities correspond to the mandates as they may be reflected in the approved budgets and the medium-term plan of the Organization;” (General Assembly Resolution 48/218 B).

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Report of the Office of Internal Oversight Services on the evaluation of Implementation by the Environmental Management Group (EMG) Secretariat of the Secretary-General's Commitment to Move the United Nations Towards Climate-Neutrality:

“Climate neutrality cannot be reconciled with inaction on travel, the largest source of United Nations emissions”

EXECUTIVE SUMMARY

On World Environment Day in June 2007, the Secretary-General of the United Nations announced that the United Nations would lead by example in responding to threat of climate change. In October 2007, each chief executive of a UN programme or agency pledged to move their organisation towards climate-neutrality and committed to, by the end of 2009:

- estimating their greenhouse gas emissions, consistent with international standards;
- undertaking efforts to reduce greenhouse gas emissions to the extent possible; and
- analysing the cost implications and budgetary modalities of purchasing carbon offsets to eventually reach climate-neutrality.

The United Nations Environment Programme was tasked with providing UN organisations with support in managing the process of moving towards climate-neutrality, with the United Nations Environment Management Group (EMG) reporting to the UN system Chief Executives Board for Coordination on progress.

OIOS found that, despite a slow start, agency awareness of the climate-neutral commitment has begun to increase. Initial steps to address the commitment have been taken by most UN system agencies and common approaches and joint actions are being developed within the framework of EMG. However, there remain a number of critical issues that must be addressed in order that the UN can credibly claim to be moving towards climate-neutrality.

Firstly, UN agencies, under the leadership of EMG, must resolve remaining issues on the methodology for preparing the inventories of greenhouse gas emissions, especially the methods for estimating the full climate-impacts of official air travel.

Secondly, focus must begin to be placed on implementing concrete measures for reducing greenhouse gas emissions, especially those emissions arising from official travel—a major contributor to total UN greenhouse gas emissions. With regard to the possibility that more travel is undertaken than truly necessary and appropriate, OIOS

expresses strong concern with the potential for conflict-of-interest posed by personal accrual of 'frequent flyer air miles'.

Finally, agencies must begin to resolve the outstanding questions of policy surrounding any investment in offsets required to achieve climate-neutrality, the mechanisms for doing so, and the opportunity cost associated with the purchase by UN agencies of offsets.

UNEP, through both the EMG secretariat and the SUN Facility, have thus far provided good support for the climate-neutral commitment. However, especially given the limited resources available to both areas, there is a risk that not all the support needs of UN agencies will be able to be met, especially in time for the end of 2009 CEB target timeframe for action.

Within the UN Secretariat, although there have been some actions taken that will reduce greenhouse gas emissions (most notably the energy efficiency measures associated with the Capital Master Plan renovation), these have been ad hoc and uncoordinated. The Secretariat must develop a formal strategy for achieving climate-neutrality and identify the appropriate areas for action and assign responsibility for achieving results.

OIOS has made nine recommendations (variously directed to UNEP, the UN Secretariat, or to the Secretary-General) aimed at improving support for the climate-neutral commitment and implementation of the commitment within the UN Secretariat.

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PART I: BACKGROUND

The global threat of climate change

1. The release in 2007 of the Fourth Assessment Report by the Intergovernmental Panel on Climate Change (IPCC) acknowledged the presently held view within the scientific community that human-induced climate change is occurring, and its likely impacts are grave.¹ If unchecked, climate change may jeopardise global peace and security and derail progress towards the Millennium Development Goals.² Secretary-General Ban Ki-Moon calls climate change the ‘defining challenge of our age’.³
2. Recent reports of the IPCC and the United Nations Environment Programme (UNEP) note that stabilising world atmospheric temperatures at levels that would avoid severe and irreversible climate impacts will require cuts in global greenhouse gas emissions of at least 40 per cent from 1990 levels by 2050 (or cuts in developed countries of between 60 and 80 per cent of current emission levels).⁴ Governments worldwide are presently negotiating a new international regime for reducing greenhouse gas emissions to succeed that of the Kyoto Protocol to the United Nations Framework Convention on Climate Change (UNFCCC) when it expires in 2012.⁵

The UN Secretary-General’s climate-neutral UN commitment

3. In addition to the pivotal enabling role that the United Nations plays in facilitating global intergovernmental dialogue and agreement on ways of responding to the threat of climate change, the Secretary-General has resolved that the United Nations lead by example in reducing greenhouse gas emissions and the environmental impact of its own activities. On World Environment Day in June 2007, the Secretary-General pledged that the United Nations would be making its own in-house practices more climate-neutral and

¹ The IPCC is a scientific intergovernmental body set up by the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP) to provide decision-makers and others interested in climate change with an objective source of information about climate change. The IPCC assesses the latest worldwide scientific, technical and socio-economic literature relevant to the understanding of the risk of human-induced climate change, its observed and projected impacts and options for adaptation and mitigation. The IPCC released its Fourth Assessment Report, comprising three separate volumes and a summary report, in 2007. The reports can be found on the IPCC Internet website at <http://www.ipcc.ch/ipccreports/assessments-reports.htm>.

² Further information on the Millennium Development Goals can be found on the Internet gateway to the UN system’s work on the MDGs, available at <http://www.un.org/millenniumgoals>.

³ United Nations, “Slowing and Reversing Climate Change Threat ‘Defining Challenge of Our Age’”, (Media Release SG/SM/11283), United Nations, New York, 19 November 2007, available at <http://www.un.org/News/Press/docs/2007/sgsm11283.doc.htm>.

⁴ UNEP, *Global Environment Outlook, GEO4*, UNEP, Nairobi, 2007, available at <http://www.unep.org/geo/geo4/media>; IPCC, *Climate Change 2007: Mitigation. Contribution of Working Group III to the Fourth Assessment Report of the Inter-governmental Panel on Climate Change*, Cambridge University Press, Canada, 2007, Chapters 3 and 13, available at <http://www.ipcc.ch/ipccreports/ar4-wg3.htm>; and UNEP, *UNEP 2007 Annual Report*, UNEP, Nairobi, 2008, p. 12, available at http://www.unep.org/PDF/AnnualReport/2007/AnnualReport2007_en_web.pdf.

⁵ The United Nations Framework Convention on Climate Change is an international agreement that sets an overall framework for intergovernmental efforts to tackle the challenge posed by climate change. The UNFCCC enjoys near universal membership, with 192 countries having ratified the convention. The Kyoto Protocol, linked to the UNFCCC, sets binding targets for 37 industrialised countries and the European community for reducing greenhouse gas emissions over the five-year period 2008–2012. An important goal of the meeting of the Fifteenth Session of the Conference of the Parties to the Kyoto Protocol, to be held from 7–18 December 2009 in Copenhagen, Denmark, will be to establish new global emissions targets to apply from 2013. For further information visit the UNFCCC website at www.unfccc.int.

environmentally sustainable.⁶ Shortly thereafter, the Secretary-General invited chief executives of United Nations agencies, funds and programmes to join him in creating a climate-neutral United Nations, to thereby help increase public awareness of the need for more sustainable patterns of consumption and to demonstrate that the United Nations ‘practices what it preaches’.⁷

4. In October 2007, through a decision of the UN system Chief Executives Board for Coordination (CEB), each chief executive of a United Nations programme or agency pledged to work towards climate neutrality for the United Nations under the leadership of the Environment Management Group (EMG).⁸

5. The CEB decision committed UN system agencies to the following three ‘first steps’, to be completed by the end of 2009:⁹

- (1) estimate agency greenhouse gas emissions, consistent with accepted international standards;
- (2) undertake efforts to reduce greenhouse gas emissions to the extent possible; and
- (3) analyse the cost implications and explore budgetary modalities – including consulting with governing bodies as needed – of purchasing carbon offsets to eventually reach climate neutrality.

6. The commitment was noted to be part of a broader engagement to integrate the principles of sustainable development into the daily work of UN agencies, including their facilities, operations and travel.¹⁰ The strategy for a climate-neutral UN, considered by CEB when making the commitment, noted the need to involve senior officials in realising the agreed goals.¹¹

⁶ United Nations, “Addressing World Tourism Organization on World Environment Day 2007, Secretary-General Asks UN System to Use Energy More Efficiently and Eliminate Wasteful Practices”, (Media Release SG/SM/11028), United Nations, New York, 5 June 2007, available at <http://www.un.org/News/Press/docs/2007/sgsm11028.doc.htm>. See also the 9 July 2007 letter from the Secretary-General to United Nations Agency Heads, available on the Internet at http://www.unemg.org/download_pdf/UN_SG%20letter%20to%20CEB%20on%20C-neutral/Ltr%20to%20M%20Chan%20-%20WHO.pdf.

⁷ Letter from the Secretary-General to United Nations Agency Heads, 9 July 2007, available on the Internet at http://www.unemg.org/download_pdf/UN_SG%20letter%20to%20CEB%20on%20C-neutral/Ltr%20to%20M%20Chan%20-%20WHO.pdf.

⁸ The Environment Management Group (EMG) is a committee composed of representatives from all the specialized agencies, programmes and organs of the UN system, including the secretariats of the multilateral environmental agreements. Its purpose (endorsed by the General Assembly) is to enhance inter-agency coordination in the field of environment and human settlements. EMG is mandated, among other things, to facilitate joint action in finding solutions and providing a United Nations response to issues in the field of environment and human settlements, and to also promote inter-linkages and information exchange amongst UN system entities. It reports annually to the UNEP Governing Council and Global Ministerial Forum, and also has links to CEB through the High Level Committee on Programmes and the High Level Committee on Management. Further information on EMG is provided in Appendix 2 and can also be found on the EMG website at www.unemg.org. See the “Statement of the Chief Executives Board for Coordination, Moving towards a climate-neutral United Nations”, in CEB, *Summary of Conclusions of the second regular session of 2007* (CEB/2007/2), United Nations, New York, 2007, Annex II, p. 14, available from <http://www.unsystemceb.org/reports/semi-annual/ceb-2007-2/view>.

⁹ Ibid.

¹⁰ Ibid.

¹¹ The strategy provides an outline of the steps that need to be taken to reach agreement on a common approach for moving the UN system towards climate-neutrality. It provides a broad framework upon which individual agency implementation strategies and plans could be developed, recognising that there are still a number of areas that require further work and agreement.

What is ‘climate-neutrality’?

7. An organisation can be thought to be ‘climate-neutral’ when it has a zero net contribution of greenhouse gases to the atmosphere as a result of its operations, including those that arise from the occupation of buildings and other premises, the purchase of goods and services, transport and travel, and the daily behaviour of staff.¹² Achieving climate-neutrality involves changes to organisational practices and behaviours as well as the purchase of carbon offsets to “neutralise” remaining, unavoidable, emissions.

8. In calculating the greenhouse gas emissions arising from agency operations, the UN makes use of the GHG Protocol¹³, a calculation system created jointly by the World Resources Institute and the World Business Council for Sustainable Development, taking into account the full set of greenhouse gases included in the Kyoto Protocol.¹⁴ The GHG Protocol categorises emissions according to the degree (or ‘scopes’) of control that an entity has over the source of the emission. Scope 1 covers all direct emissions from sources owned or directly controlled by the organisation, scope 2 covers the emissions from electricity purchased by the organisation, and scope 3 accounts for all other indirect GHG emissions related to the organisation’s activities, including, for example, emissions from official air travel.¹⁵ The GHG Protocol requires the calculation of all scope 1 and scope 2 emissions, and it leaves the inclusion of scope 3 up to individual entities. In calculating the greenhouse gas inventory of UN agencies, emissions from official air travel will be included.¹⁶

The role of UNEP and the Environmental Management Group in supporting the commitment

9. In the lead-up to his pledge on World Environment Day in 2007, the Secretary-General’s policy committee tasked EMG (under the leadership of the Executive Director of UNEP) with carrying out a study on how best to make the United Nations climate-neutral. In response, the Executive Director of UNEP, having coordinated the drafting of a policy statement and strategy for approval by CEB, announced that he would set up a small unit in

¹² In the context of the climate-neutral commitment, all operations of UN offices and staff that can be influenced by management-level decisions are included when calculating an agency’s greenhouse gas footprint. The UN methodology for calculating greenhouse gas emissions, and the types of activities and emissions included, are further described in paragraph 7, however, it should be noted that the current methodology does not include greenhouse gases embodied in goods or released in the delivery of its services. The EMG Issues Management Group on sustainable procurement is presently considering greenhouse gas emissions and other sustainability issues associated with procurement.

¹³ Further information on the GHG Protocol can be found on the Internet at <http://www.ghgprotocol.org>.

¹⁴ The Kyoto Protocol to the United Nations Framework Convention on Climate Change includes the following six greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆). Further information on the Kyoto Protocol and the UNFCCC can be found on the Internet at <http://www.unfccc.int>.

¹⁵ The GHG Protocol provides a further description of scopes: WBCSD/WRI, *The GHG Protocol, A Corporate Accounting and Reporting Standard* (Revised Edition), WBCSD/WRI, Washington, 2004, p. 25, available on the Internet at <http://www.ghgprotocol.org/files/ghg-protocol-revised.pdf>.

¹⁶ The strategy approved by CEB notes that “*at a minimum, the inventory should include all travel paid for by the UN, including travel of staff members, consultants, experts and participants attending meetings*”. See UNEMG, “Strategy for a climate-neutral UN” in *Report of the Annual Meeting of the Environment Management Group*, (EMG/AM.07/11), UNEP, Geneva, 2007, Annex 2, para. 31, p. 17 available on the EMG Internet website at http://www.unemg.org/download_pdf/Annual%20EMG%20meeting2007/Report/EMG07%20Report.pdf.

UNEP (what would later become the Sustainable United Nations Facility) as a clearinghouse to provide organizations with support in managing the process. In introducing the climate-neutral policy and strategy to CEB, he also noted that UNEP itself was committed to becoming climate-neutral by 2008.¹⁷

10. In January 2008, the Executive Director of UNEP wrote to the heads of UN agencies, proposing that a major review of the progress of implementation of the climate-neutral commitment be presented to CEB in the third quarter of 2009, thus timed to take place before the December 2009 Copenhagen Conference of the Parties to the UNFCCC, during which it is anticipated agreement will be reached on the principles for the regime to succeed the Kyoto Protocol. The Executive Director proposed that this CEB meeting could also provide an opportunity for setting concrete climate-neutral targets, as well as considering the adoption of a longer-term approach to greening the UN.

11. In the January letter, the Executive Director also sought the designation of an official within each agency who could act as a focal point for the agency's climate neutral activities so that the EMG secretariat could work with each agency to 'develop specific strategies suited to each agency and work out the modalities of completing the offsetting' of the emissions arising from the December 2007 Bali UNFCCC conference. The Executive Director noted that UNEP would organise training and technical support to assist in the implementation of the climate-neutral commitment and to develop broader strategies to manage operations in a more sustainable manner.

The EMG secretariat and UNEP's Sustainable UN Facility

12. UNEP support to the UN system for the climate-neutral commitment is provided primarily through two separate units: the EMG secretariat and the Sustainable United Nations Facility (SUN).

13. The EMG secretariat was established in June 2003 to support the work of EMG. It currently comprises five staff (a director, two regular professional posts, one general service and one junior professional), with two positions (one professional and one general service) presently vacant. Its budget for 2008 is \$1.25 million, with around two thirds of this amount being funded from the UNEP Environment Fund, and the remaining third funded from extra-budgetary sources.

14. SUN was established by UNEP in July 2008 as a means of supporting the UN system's efforts to become climate-neutral, but the facility also intends to support non-UN organisations (especially large public institutions in developing countries) seeking to achieve the same goal. It plans to provide advice, tools, guidelines, methodologies, training and reference materials on greenhouse gas emissions reduction measures. Situated within the UNEP Division of Technology, Industry and Economics, SUN has a total of 5 staff (four

¹⁷ UNEP subsequently made this commitment public at the climate change conference in Bali in December 2007: UNEP, "Kicking the CO₂ Habit at Climate Convention Meet", (Media Release), UNEP, Bali/Nairobi/Oslo/San Jose/Wellington, 12 December 2007, available at <http://www.unep.org/Documents/Multilingual/Default.asp?DocumentID=523&ArticleID=5724&l=en&t=long>.

professional and one general service) and funding of \$4.08 million, which is approximately 60 per cent of the total required budget over the approved project lifespan of 42 months.¹⁸

The Capital Master Plan and the climate-neutral UN commitment

15. The United Nations Capital Master Plan (CMP) is a complete renovation of the United Nations headquarters in New York, and it includes a number of design features that will improve the complex's energy efficiency.¹⁹ In 2006, the General Assembly approved an additional US\$28 million specifically for sustainability measures, and now the CMP aims to decrease energy use by 44 per cent compared with current levels.²⁰ Following the Secretary-General's 2007 letter inviting executive heads of United Nations agencies, funds, and programs to join him in working towards climate neutrality, the Executive Director of the CMP was designated as focal point for climate-neutrality within the United Nations Secretariat.²¹

Evaluation Mandate and Objective

16. The current evaluation was undertaken pursuant to the authority of the Office of Internal Oversight Services (OIOS) to initiate, carry out, and report on any action that it considers necessary to fulfil its responsibilities.²² The general objective of the evaluation was to review the efficacy of UNEP support, through the EMG secretariat and SUN, for the Secretary-General's climate-neutral UN commitment.²³ In particular, the evaluation sought to address the following questions:

- whether the support for implementation of the climate-neutral commitment is comprehensive, appropriate, and of sufficient quality;
- whether this support facilitates implementation of the climate-neutral commitment across the UN system; and
- whether the support provided by the EMG secretariat enables the EMG to fulfil its work programme and mandate.

¹⁸ The bulk of this funding is from an extra-budgetary grant to UNEP for this purpose. Only US\$900,000 of SUN's resources are funded through the regular UNEP budget.

¹⁹ Further information about the Capital Master Plan can be found on the CMP website at [«http://www.un.org/cmp»](http://www.un.org/cmp).

²⁰ In his fourth annual progress report on the implementation of the capital master plan, the Secretary-General recommended that the General Assembly approve a number of additions to the scope of the project, including \$27.9 million for sustainability measures: United Nations, *Fourth annual progress report on the implementation of the capital master plan, Report of the Secretary-General (A/61/549)*, United Nations, New York, 2006, para. 30, p. 9. The General Assembly approved these additional sustainability measures: United Nations, General Assembly, *Resolution Adopted by the General Assembly: 61/251 Capital master plan (A/RES/61/251)*, United Nations, New York, 2007, para. 10, p. 2.

²¹ For example, see the Office of CMP's presentation on *Sustainable Design Initiatives*, available on the CMP website at [«http://www.un.org/cmp/uncmp/docs/Sustainability%20Update_September%202008_Final.pdf»](http://www.un.org/cmp/uncmp/docs/Sustainability%20Update_September%202008_Final.pdf).

²² General Assembly Resolution 48/218B, *Review of the efficiency of the administrative and financial functioning of the United Nations (A/RES/48/218B)*, United Nations, New York, 12 August 1994, para. 5, pp. 2–3.

²³ The evaluation also aimed to assess the progress of the UN Secretariat in moving towards climate-neutrality, and thus examined the activities of relevant Secretariat departments in implementing the climate-neutral commitment.

17. OIOS considers that (in addition to the risk of failing to deliver on the specific requirements of the CEB commitment), a critical additional organisational risk arises from the linkage of the Secretary-General's climate-neutral commitment to the work that is underway at the intergovernmental level to develop a regime for the reduction of greenhouse gas emissions to succeed that of the Kyoto Protocol upon its expiry in 2012. In short, if the United Nations does not 'practice what it preaches', there is a risk that it may jeopardise its own credibility in the Kyoto Protocol renewal process—and thus sustain a reputational loss. In this regard, the December 2009 meeting of the Conference of the Parties to the UNFCCC in Copenhagen represents a critical milestone—and is a timeframe applied by OIOS in its assessment of the progress implementing the climate-neutral commitment.²⁴ Therefore, a second objective of the evaluation was to examine the progress of implementation of the commitment within the Secretariat of the United Nations, with a particular focus on efforts at Headquarters in New York.²⁵

Evaluation scope and methodology

18. The evaluation was undertaken between July 2008 and January 2009. Its focus was on the structure, resources and activities of the EMG secretariat and SUN. OIOS also examined progress made by the UN Secretariat at Headquarters in New York in moving towards climate-neutrality. A combination of quantitative and qualitative methods were employed for the collection of data during the evaluation, including document review, interviews, surveys and direct observation. Within the UN Secretariat, interviews were held with officials from the Office of CMP, the Department of Management (DM), the Office of Central Support Services (OCSS), the Department of General Assembly and Conference Management (DGACM), the Department of Field Support (DFS), as well as a selection of other Secretariat offices and departments. The evaluation team also drew on the wider membership of EMG, interviewing 41 different organisations across the UN system, including specialized agencies, funds, programmes and organs of the United Nations system, secretariats of multilateral environmental agreements, the World Bank Group and International Monetary Fund and the World Trade Organization.²⁶ In addition, two surveys were conducted involving questionnaires distributed to all members of EMG, as well as departments and offices within the United Nations Secretariat.²⁷ These surveys collected information on the progress of implementation of the climate-neutral commitment across the UN system and on the quality and timeliness of support provided by UNEP for the commitment.

²⁴ See footnote 5.

²⁵ The Secretariat of the United Nations is one of the six principal organs of the United Nations established by the United Nations Charter. Secretary-General's Bulletin ST/SGB/1997/5 on the *Organization of the Secretariat of the United Nations* (as amended by ST/SGB/2002/11) defines the major organisational units of the Secretariat. The Secretariat is located at the Headquarters of the United Nations in New York. It also has major duty stations in Addis Ababa, Bangkok, Beirut, Geneva, Nairobi, Santiago, and Vienna, as well as field missions in various other locations worldwide. ST/SGB/1997/5 is available at «<http://www.un.org/Docs/journal/asp/ws.asp?m=ST/SGB/1997/5>» and ST/SGB/2002/11 at «<http://www.un.org/Docs/journal/asp/ws.asp?m=ST/SGB/2002/11>».

²⁶ A list of those entities interviewed or surveyed are included in Appendix 3.

²⁷ OIOS conducted two surveys. The first was directed to the heads of each EMG member agency (as well as to those other UN Secretariat departments and offices that were invited by the UN Secretary-General in his letter of July 2007 to join him to move towards climate-neutrality) and sought information on the progress of respondents in implementing the CEB decision to move towards climate-neutrality. The second survey, which was of all EMG member focal points on climate-neutrality, sought views on the quality of support provided for climate-neutrality and on the use of this support by agencies. Further information about the surveys, including the survey response rates, can be found at footnotes 42 and 54.

19. The evaluation was conducted in accordance with relevant OIOS and United Nations rules, regulations and guidance on evaluation, and was subject to OIOS internal quality assurance procedures for inspection and evaluation.²⁸ The evaluation was also guided by the norms and standards of the United Nations Evaluation Group (UNEG).²⁹ The final report also incorporates adjustments, respectively additional text, in reference to comments received from UNEP and the Executive Office of Secretary-General—the reader may wish to note OIOS convention of reflecting such comments in *italics* as appropriate.

20. OIOS acknowledges that UN Secretariat departments and offices at some other duty stations are reported to have independently undertaken some greening initiatives that have the potential to also reduce greenhouse gas emissions at those locations. However, time and resource constraints limited the examination of implementation of the climate-neutral commitment within the UN Secretariat to activities within Headquarters in New York. For the purposes of the discussion of findings within this report (and except where the context connotes a larger meaning), the term ‘UN Secretariat’ is a reference to those departments and offices based at Headquarters in New York.

²⁸ See, for example, Secretary-General, *Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation* (ST/SGB/2000/8), United Nations, New York, 19 April 2000, Regulation 7.1, p. 12.

²⁹ Further information on UNEG, including copies of the UNEG Norms and Standards for evaluation in the UN system, can be found on the Internet at «www.uneval.org».

PART II: FINDINGS

A. Arrangements for coordination and support for the climate-neutral commitment

Finding 1. The EMG secretariat has been unable to facilitate the broader inter-agency environmental coordination function for which it was established

21. The current OIOS evaluation was not designed to examine larger questions of overarching coordination of environmental issues within the UN system or at the intergovernmental level. However, a key component of UNEP's support for the climate-neutral commitment has been the work of the EMG secretariat.³⁰ Before proceeding to a discussion of findings on the specific support provided by the EMG secretariat for the climate-neutral commitment of the Secretary-General, OIOS cannot avoid some initial reflections on the intended role of EMG in facilitating cooperation on environmental issues across the UN system. In that regard, OIOS firstly notes that a review of EMG conducted by the UNEP Evaluation and Oversight Unit in 2004 observed that EMG had not lived up to the expectations of its wide mandate for coordination on the environment, and identified a number of key concerns relating to EMG's functions and effectiveness.³¹ At the 2005 World Summit, global leaders reiterated the need for stronger system-wide policy coherence and better integration of environmental activities in the broader sustainable development framework.³²

22. In response, UNEP took a number of steps to revitalise EMG. A short-term work plan was developed that focused on two key practical climate change measures on which EMG would take the lead: (i) a climate-neutral United Nations; and (ii) sustainable procurement within the United Nations. This recent focus on a climate-neutral United Nations has reinvigorated EMG, with a sense of progress and cooperation amongst EMG members, and an improved degree of participation in EMG meetings.³³ However, OIOS notes that there remains a gap between the wide expectations for environmental coordination set out in EMG's original mandate on the one hand, and the actual scope and range of its work to-date, on the other.³⁴ Key concerns identified by the 2004 UNEP report on EMG relating to overall environmental coordination and coherence remain today.³⁵ EMG is still unable to act as the

³⁰ Further information on EMG can be found on the EMG website at <www.unemg.org> and also in footnote 8 and Appendix 2.

³¹ United Nations Environment Programme, *A Study of the Environmental Management Group*, UNEP, Nairobi, 2004.

³² United Nations, General Assembly, *Resolution Adopted by the General Assembly: 2005 World Summit Outcome (A/RES/60/1)*, United Nations, New York, 2005, para. 169, p. 37.

United Nations Environment Management Group, *High-level Forum United Nations Environment Management Group: Discussion Paper by the Chair*, UNEP, Geneva, 2006, available on the Internet at <www.unemg.org/document/HLFDocs.php>.

³³ For example, the 2004 UNEP evaluation of EMG noted that attendance at EMG meetings had been poor and that agencies were not represented by appropriately senior staff. A recent meeting of EMG was held as a side-event associated with the Fourteenth meeting of the Conference of the Parties to the United Nations Framework Convention on Climate Change in Poznan, Poland. Thirty UN agencies participated in the meeting, with seven agencies represented by their heads or deputy heads.

³⁴ The complete EMG mandate and terms of reference can be found on the EMG website at <<http://www.unemg.org>>.

³⁵ For example, the report noted that the relationship of EMG to other inter-agency bodies was unclear and risked duplication and that EMG needed to focus more on integrating environmental concerns in the work of all relevant bodies, including at the regional level. See United Nations Environment Management Group, *High-level Forum United Nations Environment Management Group: Discussion Paper by the*

envisaged forum for facilitating system-wide policy coherence and international environmental governance more broadly.³⁶ The positive progress noted by the current report is centred on the internal operations of the United Nations rather than EMG's promise as a tool for wider environmental cooperation.

23. OIOS notes that this does not constitute a failure on the part of the EMG secretariat. The resources presently available to the EMG secretariat are not sufficient to support the range of activities warranted by the larger EMG mandate. Rather, EMG's inability to deliver on its promise seems more due to the larger uncertainties and weaknesses in international environmental governance; issues that are currently being discussed by Member States in General Assembly deliberations on strengthening the environmental activities of the UN system.³⁷ OIOS acknowledges that the EMG secretariat has attempted to strengthen EMG's role in wider coordination issues, for example, by examining EMG's potential contribution to biodiversity strategy and targets under the United Nations Convention on Biological Diversity and to the implementation of the ten-year strategy of the United Nations Convention to Combat Desertification.³⁸ Following these examinations, an Issue Management Group on the 2010 biodiversity targets was scheduled for meeting in April 2009.

Finding 2. After a slow start, the EMG secretariat and SUN are developing a suite of useful climate-neutral support products

24. OIOS notes that there was a period of relative inactivity following the CEB decision in October 2007 to move the UN system towards climate-neutrality. There was initially little communication of the climate-neutral commitment, its significance, or the nature of agency action that would be required. The next communication by UNEP to EMG members explaining the decision and its implications (and seeking agency contact points for implementation) did not occur until the middle of January 2008—almost three months after the CEB decision had been made. The movement of key EMG secretariat staff, coupled with delays in the finalisation of funding for the SUN facility, limited the nature of support provided for the commitment over the months following the CEB decision.³⁹ Figure 1 shows the timeline of key events and support provided by UNEP in the lead-up (and subsequent) to the decision of CEB to move towards climate-neutrality.

Chair, UNEP, Geneva, 2006, para. 28, p. 8, and United Nations Environment Programme, *A Study of the Environmental Management Group*, UNEP, Nairobi, 2004.

³⁶ A recent report of the United Nations Joint Inspection Unit reviewing environmental governance within the United Nations system also noted a number of weaknesses in coordination and coherence of environmental activities across the UN system. The report can be found on the JIU website at http://www.unjiu.org/data/reports/2008/en2008_3.pdf.

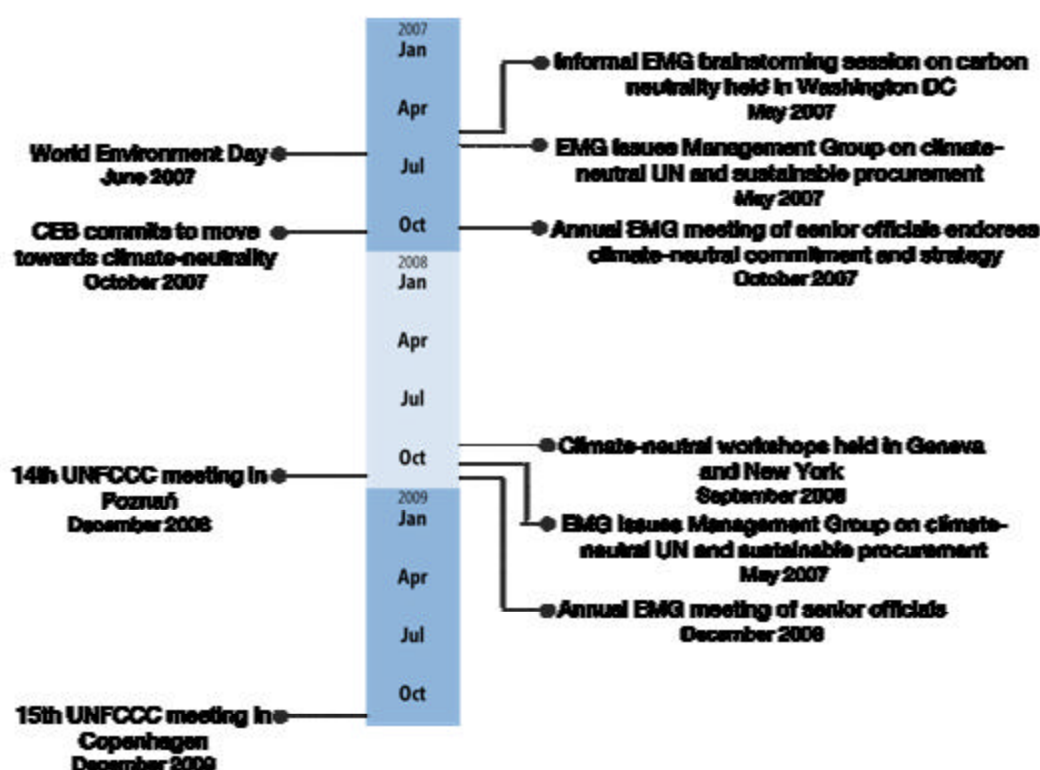
³⁷ For further information, visit the webpage on Environmental Governance on the Internet website of the President of the United Nations General Assembly 63rd Session, available at <http://www.un.org/ga/president/63/issues/environmentalgovernance.shtml>.

³⁸ Further information can be found at paragraphs 21–34 of the EMG secretariat *Note on Background information and suggested action* for the December 2008 Annual Meeting of EMG, available on the EMG website at http://www.unemg.org/download_pdf/14th%20Senior%20EMG%20meeting/EMG14%20background%20document.pdf.

³⁹ There was a delay in filling the position of Director of the EMG secretariat following the internal transfer of the previous Director in early 2008. Although some SUN work was occurring in the early part of 2008, formal establishment and allotment of funds for SUN did not occur until the middle part of 2008, with only a minor part of the SUN project funding (US\$220,000) available for use from mid-2008. The majority of funds secured in 2008 were only made available to SUN as of January 2009.

25. For many agencies across the UN system, the trigger for climate-neutral action was the September 2008 EMG climate-neutrality workshops in Geneva and New York. Some agencies interviewed by OIOS noted that their first awareness of the climate-neutral commitment only came through participation in those workshops.⁴⁰ In addition to raising awareness of the commitment amongst EMG members, the workshops provided a useful means of sharing agency experience on implementation. More recent EMG meetings supported by UNEP have assisted in facilitating further agreement on climate-neutral policy parameters. Box 1 outlines some of the other support tools and products that are being developed by SUN and the EMG secretariat.

Figure 1 Timeline of key events and support provided by UNEP for the climate-neutral commitment



Source: Created by OIOS based on information provided by UNEP.⁴¹

⁴⁰ These workshops, held over three days in both Geneva and New York, provided an introduction to the climate-neutral commitment and to the work of the EMG secretariat and SUN. Agencies were provided with guidance on preparing greenhouse gas inventories, as well as on ways of reducing greenhouse gas emissions. Around 85 participants from 51 different UN and other agencies attended the workshops. Further information on the workshops can be found on the EMG website at http://www.unemg.org/document/Workshop%20CN_GE.php.

⁴¹ During 2008, SUN began to provide emission reduction assessment services to UN agencies (including the Office of CMP, the International Telecommunication Union, the United Nations Economic and Social Commission for Asia and the Pacific, the United Nations Volunteers programme, the United Nations Development Programme and One UN in Hanoi, Bhutan, and Panama). SUN also developed screening and baseline assessment tools for UN agencies, as well as the first sustainable procurement guidelines and product fact sheets. The EMG secretariat and SUN also jointly developed the first version of the greenhouse gas calculators for air travel related emissions and for office related emissions.

Support tools and products being developed by the EMG secretariat and SUN

Through the EMG secretariat and SUN, UNEP plans to deliver a range of tools to help support UN (and in the case of SUN, non-UN) agencies to achieve climate-neutrality. Some of the planned tools, categorised according to the three components of the climate-neutral commitment, are listed below.

Emission inventories

- Methodology for preparing inventories
- Greenhouse gas emission calculator
- Travel emissions calculator

- Sustainable procurement guide and training
- Facility management guide
- Sustainable building procurement handbook
- Tools on green office and organisational culture

Reduction measures

- Sustainable operations manual
- Green meeting instructor
- Sustainable transport and travel guide

Offsets

- Policy parameters for the purchase of offsets, including standards of offset and financing offset purchases
- Templates to facilitate the procurement of offsets

Box 1: Some of the key UNEP tools and services planned for supporting the commitment

26. Based on responses to an OIOS survey and interviews during the latter part of 2008, departments and agencies across the UN system are generally positive in their assessment of the support provided by SUN and the EMG secretariat. Ninety-three per cent of agencies responding to an OIOS survey of EMG climate-neutral focal points on the support provided for the climate-neutral commitment by UNEP rated the quality of support provided by UNEP as either good or very good.⁴² Two out of 24 respondents (that is, 8.3 per cent) considered the support of very poor quality. Eighty-one per cent of respondents considered the timeliness of support provided by UNEP to be good or very good. This view was generally mirrored during OIOS interviews with representatives across the UN system.

Finding 3. The division of responsibility between the EMG secretariat and SUN is not clear to many agencies

27. The EMG secretariat and SUN are responsible for different components of support for the climate-neutral commitment. Broadly speaking, the EMG secretariat is responsible for facilitating decision-making within EMG member entities on matters of policy (such as questions relating to inventory calculation methodologies, or criteria for selecting offsets), whilst SUN is responsible for providing technical guidance and advice on matters of practical implementation, (for example, on improving the energy efficiency of buildings).⁴³

⁴² A total of 36 agencies were invited by email to participate in this survey (administered via the Internet) of EMG member focal points. Nineteen agencies (or 53 per cent) of those invited responded. OIOS had already interviewed eleven (65 per cent) of the 17 agencies that did not respond to the survey, and thus was able to obtain some information on these agencies' views of the quality of UNEP support during interviews. The views expressed to OIOS on the quality and timeliness of UNEP support were consistent with those expressed in the OIOS survey.

⁴³ SUN and the EMG secretariat also share responsibilities for some potential system-wide policy recommendations pertaining directly to emission reductions (for example, on sustainable procurement, sustainable travel or e-administration).

28. However, 79 per cent of respondents to the OIOS survey of EMG climate-neutral focal points indicated that the division of responsibility between the EMG secretariat and SUN was not clear to them. This was also supported by statements made during interviews.⁴⁴

29. Although SUN has developed an information brochure on its activities, and both SUN and the EMG secretariat have taken the opportunity provided by the recent climate-neutral workshops to present information about their role and support services, there remains a need to further clarify and raise agency awareness of the respective roles, responsibilities and support offerings of the EMG secretariat and SUN. The geographical separation of the two teams (SUN is based in Paris, the EMG secretariat in Geneva), coupled with the fact that some of their responsibilities are closely linked or interdependent, contributes to a heightened risk of duplication or of elements of the work programme being overlooked or delayed.⁴⁵

Finding 4. Resource limitations and time constraints leave a significant risk that UNEP will not be able to deliver the full support required to implement the climate-neutral commitment

30. OIOS considers a key risk to be the very tight timeframe within which much of the planned work of SUN and the EMG secretariat must be undertaken to support the completion of greenhouse gas inventories by the end of 2009. OIOS notes that even though the CEB decision did not commit to concrete dates for any action beyond the inventories, the correspondence with the Conference of the Parties to the UNFCCC and the Kyoto Protocol in Copenhagen in December 2009 may imply an informal expectation that tangible progress will have been made across the board.⁴⁶ UNEP has promised to deliver a large suite of products and services in support of climate-neutrality, and UN agencies interviewed or surveyed by OIOS indicated that they would continue to seek UNEP assistance. As agencies become more aware of the commitment and begin to develop their own implementation strategies to achieve climate-neutrality, it is likely that demand for support from the EMG secretariat and SUN will increase—compounding the risk that some agency support needs will not be met.

31. SUN has indicated to OIOS that it will not be possible to provide detailed and tailored support to each agency across the system on all aspects of implementation.⁴⁷ SUN and the EMG secretariat are exploring existing networks of expertise on climate-neutrality (both

⁴⁴ Although UN agencies were uncertain about the exact nature of the support that could be offered and when it might be available, around 80 per cent of those agencies surveyed by OIOS indicated that they would continue to seek UNEP support in implementing the commitment.

⁴⁵ UNEP advised that the reason for placing SUN in Paris was that several issues addressed by SUN (for example, procurement, sustainable buildings, ICT, transport and cultural change) are also addressed by UNEP's Sustainable Consumption and Production branch, which is located in Paris. The logic was thus to ensure that SUN could also draw from, and contribute to, similar work undertaken by UNEP outside SUN.

⁴⁶ The CEB decision also noted that, by the end of 2009, agencies would undertake efforts to reduce greenhouse gas emissions to the extent possible, and also analyse the cost implications and explore budgetary modalities (including consulting with governing bodies as needed) of purchasing carbon offsets to eventually reach climate neutrality.

⁴⁷ The initial project plan for SUN indicated that it would provide in-depth tailored support and advice to agencies in developing their strategies for action on climate-neutrality.

within and outside of the UN system) that could help agencies implement their own strategies for emission reduction.⁴⁸

Finding 5. The Office of the Capital Master Plan, named focal point for the climate-neutral commitment within the UN Secretariat, is limited in its ability to affect operations beyond the CMP headquarters renovation

32. Within the UN Secretariat, the Office of the Capital Master Plan (‘the Office’) has been given responsibility for coordinating the climate-neutral commitment.⁴⁹ The Office has, until recently, focused predominantly on measures aimed at improving sustainability and environmental performance of the renovated headquarters complex.⁵⁰ The Office’s efforts at coordinating the wider implementation of the climate-neutral commitment within the Secretariat is limited both by a lack of resources and the absence of a formal mandate to intervene in decision-making processes of other Secretariat entities. The coordination role has so far been performed by a small number of dedicated individuals—on top of their already considerable responsibilities for implementing the CMP renovation. This has limited the ability of the Office to more fully engage with and coordinate the efforts of other relevant UN Secretariat departments. Although there have been a number of sustainability and emission reduction initiatives undertaken by other parts of the UN Secretariat, these have not been well-coordinated nor undertaken as part of a larger strategy for improving environmental performance or achieving climate-neutrality.⁵¹

33. The Office has recently formed a climate-neutral working group, so far consisting of representatives from the Office and the Facilities Management Services (FMS), with invitations also extended to the Department of Peacekeeping Operations (DPKO), the Department of Field Services (DFS) as well as the Travel and Transportation Section (TTS).⁵² However, although this group can potentially be a platform for open, constructive, and regular communication and coordination in the Secretariat’s climate-neutrality work and other sustainability efforts, the lack of a formal framework or coordinated approach has undermined progress.⁵³

⁴⁸ UNEP is also seeking to facilitate greater sharing and use of expertise that already exists within the UN system on implementing energy efficiency and sustainability measures. Although now running behind schedule, UNEP aims to launch a revamped Internet website to act as a portal for the exchange of policies, guidelines, knowledge and good practice on implementing the climate-neutral commitment.

⁴⁹ The Office of the Capital Master Plan is responsible for overseeing the renovations to the New York Headquarters complex. Further information on the CMP can be found on the Internet website of the Office of CMP, available at [«http://www.un.org/cmp/uncmp/english/index.asp»](http://www.un.org/cmp/uncmp/english/index.asp).

⁵⁰ See paragraphs 53–58 for a further description of some of these measures. A list of sustainable design initiatives included within the CMP can be found on the Internet website of the Office of CMP, available at [«http://www.un.org/cmp/uncmp/docs/Sustainability%20Update_September%202008_Final.pdf»](http://www.un.org/cmp/uncmp/docs/Sustainability%20Update_September%202008_Final.pdf).

⁵¹ Many of these measures, including those related to the CMP renovation, were not developed with reference to the climate-neutral commitment, and remain ad hoc and not formally coordinated or linked to any overall climate-neutrality policy or targets within the UN Secretariat. Many of the actions taken to date have been at least as much due to the expertise and dedication of particular staff associated with CMP as it has to any formal or coordinated climate-neutrality strategy, or would otherwise have happened in any case.

⁵² The Facilities Management Services (FMS) is responsible for providing effective and efficient planning, management, maintenance and operation for all existing physical facilities and assets of the UN Secretariat. Responsibility for FMS was recently transferred to the Office of CMP.

⁵³ Without a formal mandate for action on climate-neutral measures (for example, by way of a Secretariat policy or implementation strategy issued by the Secretary-General), it has been difficult for the Office of CMP to obtain the support of other departments in helping to prepare the Secretariat’s greenhouse gas inventory.

34. OIOS notes that there also exists a team (the Climate Change Support Team within the Office of the Secretary-General) involved in supporting the work of the United Nations in addressing climate change. Although the current head of this team attended the 2008 annual meeting of EMG senior officials (representing the work of the UN Secretariat at that meeting), the team has had little other formal involvement in implementing the climate-neutral commitment.

B. Preparing initial greenhouse gas inventories

Finding 6. Most United Nations agencies have begun planning for their greenhouse gas inventories, although few have completed an inventory

35. The 2007 decision of CEB committed UN system entities to estimate, consistent with accepted international standards, their greenhouse gas emissions by the end of 2009. Only six out of 37 organisations responding to the OIOS survey of agency heads had completed their inventories, but 22 had started the process.⁵⁴

36. In order to calculate an agency's greenhouse gas footprint, data generally must be obtained on the amount of energy consumed by the agency in its buildings and facilities, the amount of fuel used by its vehicle fleets, and the amount of air travel undertaken by its staff or by others at the agency's direction. This will often require obtaining detailed records of electricity and utility invoices, vehicle logs and travel itineraries or movements. Obtaining and analysing this data can be complex and time-consuming, especially for organisations that occupy a large number of premises, have a significant field presence, operate sizeable vehicle fleets, engage in any form of power generation, or that finance significant official travel movements.

37. EMG, with the support of UNEP, has agreed on standards and methodologies to be used in the preparation of agency greenhouse gas inventories.⁵⁵ Reaching this agreement has taken some time, however, and many agencies noted to OIOS that they had delayed commencing their inventories until there was agreement.⁵⁶ This delay has increased the risk that many entities, including the UN Secretariat, will not be able to satisfactorily complete their inventories according to the timetable established by EMG.⁵⁷

⁵⁴ A total of 42 agencies responded (74 per cent of those invited) to the OIOS survey sent to heads of 57 agencies across the UN system on progress of implementation of the climate-neutral commitment.

⁵⁵ Initial standards were outlined in the EMG strategy document for a climate-neutral UN and, as was noted in paragraph 7, UN agencies have adopted the GHG Protocol when preparing greenhouse gas inventories. At recent meetings in November and December 2008, agencies agreed on an approach to resolving remaining questions related to emissions from official air travel.

⁵⁶ It was not until the meeting of the EMG Issues Management Group on 24 November 2008, and the subsequent annual meeting of senior EMG officials in December 2008, that a number of issues relating to the methodology and approach to calculating inventories, including on whether to take account of the climate impacts of non-CO₂ emissions from air travel, were finally resolved.

⁵⁷ UNEP has requested that agencies finalise their initial greenhouse gas inventories by March 2009 to allow sufficient time for the inventories to be subject to a process of verification and quality assurance.

38. Agency attention to systems for ongoing data collection, analysis and reporting on greenhouse gas emissions was also generally low, with few agencies yet planning for longer-term collection and reporting.

39. Since agencies will be expected to not only regularly monitor and report on their greenhouse gas footprints, but also use this information to guide reform of their operational practices, it is critical that agencies find low cost means of collecting, storing and analysing the information used to generate their inventories. For some agencies, this may require building data collection and storage into existing or planned information technology systems to facilitate greater automation of collection and analysis. For example, discussions were said to be taking place within the UN Secretariat on incorporating fields for collection of data relevant to greenhouse gas profiles within the enterprise resource-planning (ERP) system.⁵⁸

40. Many agencies contract booking of airline travel from outside vendors who, therefore, may have the data needed to calculate the greenhouse gas emissions that arise from the agency's official travel. Where this data is readily available, and its completeness and quality can be assured, then agencies may rely on this data. However, obtaining data quality assurances requires some agency planning and contractual efforts.

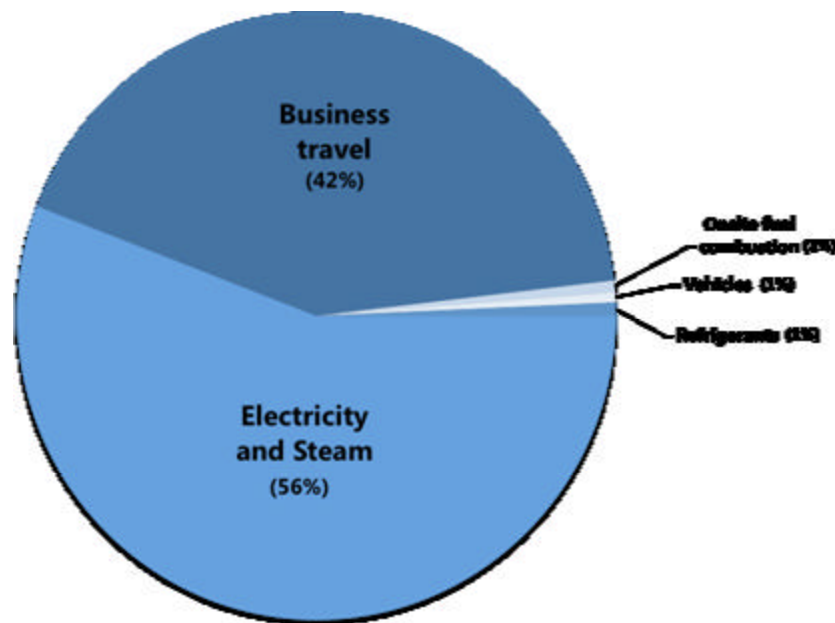
Finding 7. Early estimates are that air travel is the largest contributor to the system-wide greenhouse gas footprint

41. Results from a preliminary inventory prepared in 2007 prior to the CEB decision on climate-neutrality estimated that emissions from electricity and steam usage and official travel represent the most significant contributors to agencies' total greenhouse gas emissions (see Figure 2).⁵⁹

⁵⁸ Further information on the proposed enterprise resource-planning system can be found on pp. 13–26 of the Informal Briefing on Information and Communications Technology Provided to the Fifth Committee on 9 October 20007, available on the Internet from [«http://www.un.org/ga/fifth/62/c5.62-itppbrief.pdf»](http://www.un.org/ga/fifth/62/c5.62-itppbrief.pdf).

⁵⁹ However, caution should be exercised in relying too heavily on data from the preliminary inventory owing to the short timeframe within which it was conducted and the limited data available at the time. The inventory did not distinguish between the class of cabin accommodation for air travel, although the recent decision of EMG on calculating air-travel related emissions encourages this distinction to be made (since greater emissions are attributable to 'premium' classes than 'economy' class travel). Many agencies have since made further progress in preparing their inventories for completion by the CEB end of 2009 timetable.

Figure 2 Preliminary estimate of main contributions to UN agency greenhouse gas emissions



Source: ClearCarbon Consulting, *United Nations Greenhouse Inventory Estimate*, UNEMG, October 2007, available on the EMG website at http://www.unemg.org/download_pdf/Annual%20EMG%20meeting2007/Working%20docs/EMG_07-UN_GHG%20InventoryEstimate.pdf.

42. More recent data from those agencies who have completed their inventories for 2007 or 2008 show that this earlier inventory provided an incomplete picture of the contribution of official travel, especially when one takes into account factors applied to long distance air travel and premium classes of travel (see Figure 3).⁶⁰ For example, the United Nations Conference on Trade and Development (UNCTAD) recently announced that its greenhouse gas emissions in 2006 were 3348 tonnes of CO₂ equivalent (CO₂-e), of which 90.8 per cent was attributable to air travel.⁶¹ Similarly, the United Nations Industrial Development Organization (UNIDO) estimated its 2007 greenhouse gas emissions at 2300 tonnes CO₂-e, with the vast majority coming from either energy use at headquarters or official staff travel.⁶² The emissions of the World Bank in 2006 were approximately 107 111 tonnes CO₂-e, of which 45 per cent result from official travel.⁶³ UNEP estimates its greenhouse gas emissions for 2007 were 11 508 tonnes CO₂-e, of which around 87 per cent were attributable to official travel. Based on the work being done by UN agencies in preparing their greenhouse gas

⁶⁰ To better account for the higher emissions attributable to travel in premium or business classes on aeroplanes, UN agencies have agreed to apply a factor of 2 to emissions resulting from travel by air in cabin classes above economy. When such class factors are applied, emissions from business travel in many agencies represent at least half (and often significantly more) of total emissions. This is not unexpected, given the nature of most agencies' operations, the volume of official travel undertaken and the fact that much of this travel is over long distances.

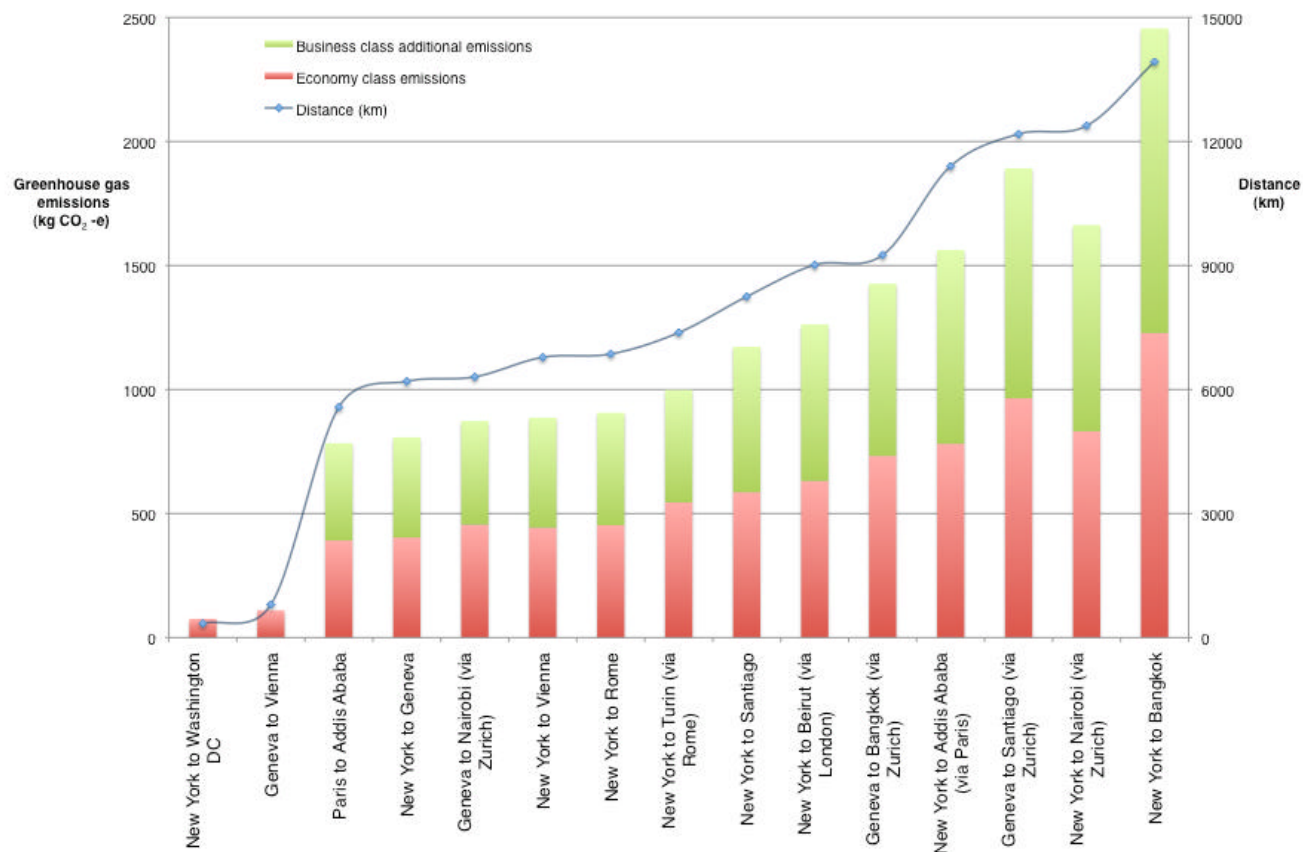
⁶¹ See http://iseek.un.org/webpgdept1359_51.asp.

⁶² See http://iseek.un.org/webpgdept1466_34.asp. UNIDO has also developed a plan for reducing its climate footprint, available on the Internet at http://www.unis.unvienna.org/pdf/unido_climate_footprint.pdf.

⁶³ See the World Bank Focus on Sustainability 2005–2006, available on the World Bank website at <http://go.worldbank.org/OFN5GP4X00>.

inventories, air travel appears to be the largest single contributor to the system-wide greenhouse gas footprint.

Figure 3 Comparison of greenhouse gas emissions attributed to air travel between various duty stations



Source: Prepared by OIOS using the ICAO aviation carbon emissions calculator, available at <http://www2.icao.int/public/cfmapps/carbonoffset/carbon_calculator.cfm>.

Finding 8. The UN Secretariat has commenced preparing its greenhouse gas inventory, but three unresolved issues hinder further progress

43. The Office of the CMP has taken the initiative in preparing the UN Secretariat’s greenhouse gas inventory. Emissions associated with the New York headquarters complex (comprising mostly emissions from electricity and steam usage), have been estimated, and some data has been obtained on official travel movements to assist in preparation of travel-related emissions.⁶⁴ However, the finalisation of the Secretariat’s greenhouse gas inventory is delayed by three unresolved issues:

- treatment of emissions associated with leased office space in New York;
- treatment of emissions of UN Secretariat field offices around the globe; and

⁶⁴ See paragraph 47 (below) for further discussion.

- obtaining complete data for the calculation of emissions associated with official travel.

Leased space in New York

44. In addition to the main Headquarters complex, the UN Secretariat occupies leased space in a number of other buildings in New York City. Whilst the CMP renovations take place, Secretariat staff will be temporarily accommodated in additional leased offices (‘swing space’) away from the headquarters complex. Data on the emissions that result from the occupation of the leased space has not been included in the Secretariat’s preliminary greenhouse gas inventory. OIOS notes that if the emissions from these locations are not measured, the Secretariat’s greenhouse gas inventory will not properly reflect the emissions resulting from Secretariat operations, thereby risking damage to the reputation and credibility of the Organization’s larger climate-neutral efforts.⁶⁵

UN Secretariat field offices

45. Collecting data on emissions arising from Secretariat-supported field offices poses challenges that may hinder the timely completion of a comprehensive inventory. The Department of Peacekeeping Operations (DPKO) and the Department of Field Support (DFS) have an extensive and complex field presence, with offices and missions that employ a mix United Nations civilian staff and military personnel and equipment contributed by Member States.

46. Further complicating matters is the fact that infrastructure and equipment (for example, power generators, communications technology, and vehicles) may be used for both military and non-military purposes. The presently agreed methodology does not require the Secretariat to include military equipment and personnel in field operations in calculating their greenhouse gas inventories, however, separating these elements from those emissions that should be included promises to be difficult and may cause delays in the preparation of a comprehensive inventory. DFS, in consultation with DPKO and others within the UN Secretariat, has recently created a working group to advise on and coordinate measures aimed at improving the environmental sustainability of field offices.

Emissions from official travel

47. With the recent cooperation of the UN Secretariat Travel and Transportation Section (TTS), data on official travel booked through the UN Secretariat’s New York travel agent has been made available for calculating emissions from official travel. However, it has been estimated by those involved that around 40 per cent of total travel movements are not reflected in this data.⁶⁶ Discussions have recently been taking place between the Office of

⁶⁵ SUN is presently working with the UN Secretariat to explore options for improving energy efficiency in two of the main spaces in New York (the DC1 and DC2 buildings) leased by the UN Secretariat.

⁶⁶ One complicating factor is that some official travel, although funded by the Organization, is not arranged through the contracted travel provider, so the data provided by the travel agent does not represent a full picture of travel-related emissions. However, the Secretariat was not able to confirm what proportion of total official travel was arranged through other means, although TTS staff estimate total travel to be around 40 per cent higher than the travel agent data suggests. This estimate seems plausible, since when only the travel data from the contracted agent is used, greenhouse gas emissions arising from official travel are calculated to represent around 25 per cent of total

CMP and TTS to better understand the travel profile of the Secretariat and the available alternative sources of data for calculating a more complete inventory of travel-related emissions. However, progress has been slow in resolving this issue, partly impeded by the investment of time that might be required to better reconcile the source travel data.⁶⁷ Presently, the Secretariat is unable to confirm the total number of flights funded by the Organization or the exact route of this travel. Therefore, a complete picture of the total greenhouse gas emissions arising from Secretariat air-travel cannot be presently calculated. Until these questions over data are resolved, the completeness of the Secretariat's inventory cannot be assured.

Finding 9. The recent decision by EMG on air travel emissions calculations threatens the credibility of agency inventories

48. The Intergovernmental Panel on Climate Change (IPCC) recently reported that the overall climate impact of greenhouse gases emitted from aircraft is higher than that of carbon dioxide emissions alone, although there remains considerable uncertainty over the precise scale of the additional impact.⁶⁸ In pledging to move towards climate-neutrality, UN agencies committed to ensuring that all climate effects of greenhouse gases are considered in making decisions on reducing the environmental impact of agency operations.⁶⁹

49. To ensure that their greenhouse gas inventories better reflect the climate impact of their emissions, some agencies have applied a multiplier to their travel related emissions to account for the higher impact of aviation-related greenhouse gas emissions.⁷⁰ However, given the scientific uncertainty surrounding the climate effects of greenhouse gases emitted by aircraft, there has been debate amongst UN agencies over whether any multiplier should be used for travel-related emissions when preparing the agency greenhouse gas inventory.⁷¹

Secretariat emissions. When emissions from the occupation of the leased office space in New York are added to the total footprint (as mentioned earlier, they are not currently included), the proportion would fall even further, to between 15 to 20 per cent of total emissions. This seems anomalous, since the information obtained from those agencies that had completed their preliminary inventories indicates that emissions from travel usually represent around 50 per cent of total emissions. This would suggest that either the data on travel movements provided by the travel agent is incomplete, or the Secretariat's greenhouse gas profile is significantly different from other UN agencies.

⁶⁷ Although existing Secretariat finance data systems would provide information on all authorised travel expenditures, no attempts have yet been made to reconcile this data with the data provided by the travel agent so that the completeness of the latter data set can be verified.

⁶⁸ The influence of a factor that can cause climate change, such as a greenhouse gas, is often evaluated in terms of its 'radiative forcing'. Radiative forcing is a measure of how the energy balance of the Earth-atmosphere system is influenced when factors that affect climate are altered. The word radiative arises because these factors change the balance between incoming solar radiation and outgoing infrared radiation within the Earth's atmosphere. This radiative balance controls the Earth's surface temperature. The term forcing is used to indicate that Earth's radiative balance is being pushed away from its normal state. Different greenhouse gases can have different potential abilities to cause warming. A 1999 report of the IPCC that estimated the climate effects of greenhouse gases released by aviation in 1992 to be 2.7 times (and within the range of 1.9 to 4.0 times) the effect of carbon dioxide alone: IPCC, *Aviation and the Global Atmosphere*, Cambridge University Press, London, 1999, available on the IPCC website at <<http://www.ipcc.ch/ipccreports/sres/aviation/index.htm>>.

⁶⁹ One reason CEB chose the term 'climate' rather than 'carbon' neutral, was to recognise that non-CO₂ greenhouse gases can have greater potential to cause climate impacts than CO₂ alone.

⁷⁰ A radiative forcing index (RFI) or multiplier of 2.7 has been commonly applied to emissions arising from aircraft, stemming from the 1999 report of the IPCC. However, more recent data released by the IPCC now estimate an RFI of 1.9. Importantly, the IPCC also states that RFI should not be used in preparing estimates of greenhouse gas footprints, and that there may be other, more appropriate ways of accounting for the additional radiative effects of greenhouse gases emitted by aircraft. See IPCC, *Climate Change 2007 - The Physical Science Basis, Contribution of Working Group I to the Fourth Assessment Report of the IPCC*, Cambridge University Press, New York, 2007, available on the IPCC website at <<http://www.ipcc.ch/ipccreports/ar4-wg1.htm>>.

⁷¹ The GHG Protocol that has been adopted by the UN system does not apply any multiplier, nor does the air travel calculator that has been developed by the International Civil Aviation Organization and that is being tailored for use by the UN system in estimating travel-related emissions. The earlier UNEP air travel emissions calculator had applied a multiplier of 2.7.

50. Whether any multiplier is used to account for the climate impact of air travel (as well as the value of the chosen multiplier) has significant implications for the size of an agency's greenhouse gas footprint (and thus the sum total of the UN system's footprint). The use of a multiplier can directly affect the overall cost of emission offsets and change the relative contribution of different activities to an agency's footprint, thereby influencing agency priorities and decisions on emission reduction efforts.

51. At its December 2008 meeting, EMG decided (on a provisional basis) that, because of the uncertainty surrounding the climate effects of non-carbon dioxide greenhouse gases emitted during air travel, and also because of the lack of an appropriate factor to apply to account for such effects, only the carbon dioxide effects of greenhouse gas emissions would be calculated for the purposes of UN inventories.⁷² This means that, for the moment, it is possible that the greenhouse gas inventories prepared by agencies do not give a complete picture of the climate impacts of an agency's greenhouse gas emissions.⁷³ In the case of the UN Secretariat, air travel is estimated to account for at least half of total Secretariat greenhouse gas emissions.⁷⁴ However, taking into account the full impacts of non-carbon dioxide gases emitted by air travel, the relative contribution of air travel to the UN Secretariat's climate footprint could be significantly higher.⁷⁵

52. At its 2008 annual meeting, EMG invited ICAO and UNEP to convene a meeting of experts who will be identified based on, among other things, recommendations of the IPCC. UNEP advised OIOS that the meeting will aim to provide further guidance as a priority on the question of an appropriate metric to account for all greenhouse gas effects from aviation.

⁷² EMG adopted the following text on the issue:

[EMG] Notes that uncertainty exists on the climate change effects of emissions other than CO₂ from aviation and that the IPCC has indicated in its Fourth Assessment Report that the Radiative Forcing Index should not be used as an emission metric since it does not account for the different residence times of different forcing agents, invites ICAO and UNEP to convene a meeting of experts who will be identified based on, inter alia, recommendations of the IPCC. The meeting will aim to provide further guidance as a priority on the question of an appropriate metric to account for all greenhouse gas effects from aviation;

While noting that there are significant effects on climate from gases other than CO₂ from air travel that need to be taken into account, given the related uncertainties, the EMG decides on a provisional basis and until further guidance is provided by the IPCC, in keeping with the WRI/WBCSD methodology, to take into account only the effects of CO₂ from air travel for now, and encourages the distinction between cabin class factors "economy" and "premium", and to weight these with a ratio of 1:2, provided data on class are available'.

OIOS notes, however, that Principle 7 of the Global Compact initiative (of which six UN agencies, including UNEP, are members) provides that 'Businesses should support a precautionary approach to environmental challenges'. The explanatory material to Principle 7 notes 'the key element of a precautionary approach, from a business perspective, is the idea of prevention rather than cure. In other words, it is more cost-effective to take early action to ensure that irreversible environmental damage does not occur'. Further information on the Global Compact initiative can be found at «<http://www.unglobalcompact.org>».

⁷³ A change in the methodology for calculating emissions is permissible according to the GHG Protocol. In cases where methods change as a result of improved science, the GHG Protocol requires that the base year be recalculated for the purposes of tracking performance. UNEP noted that the impact of changing the calculation methodology to apply a multiplier were taken into consideration by the EMG members during their discussion in November and December.

⁷⁴ Although, as mentioned in paragraph 47, a preliminary inventory recently estimated UN Secretariat travel-related emissions at only one quarter of total emissions, it is believed by those involved that around 40 per cent of Secretariat-funded travel has not yet been accounted for in this preliminary estimate and that actual emissions from travel will account for around half of total emissions. Work is continuing within the Secretariat to prepare a more comprehensive account of travel-related greenhouse gas emissions.

⁷⁵ When such emissions are subject to a multiplier to account for the additional warming effects of non-CO₂ gases (see paragraph 48 and footnote 70 for further discussion).

C. Reducing greenhouse gas emissions

Finding 10. The UN Secretariat has undertaken some initiatives to reduce greenhouse gas emissions, however, these have been ad hoc and not part of any formal strategy for implementing the climate-neutral commitment

53. There have been a number of notable greenhouse gas emission reduction efforts occurring across the UN system.⁷⁶ Three examples of initiatives within the UN Secretariat that promise to deliver significant improvements in energy efficiency and reductions in greenhouse gas emissions are the energy efficiency measures under the CMP, the ‘Cool-UN’ initiative, and the ‘server virtualisation’ project within the Office of Information and Communications Technology (OICT).

Sustainability and other measures within the Capital Master Plan

54. Although the CMP was not originally conceived with sustainability as a primary concern, there are a number of measures included in the project that will lead to improved energy efficiency and environmental performance of the renovated New York headquarters complex. In 2006, the General Assembly also approved US\$28 million for specific additional sustainability measures.⁷⁷ Upon completion of the project, the Office of CMP expects that energy efficiency will be improved by 44 per cent and water use decreased by 40 per cent compared with current levels. Measures within the renovation that will improve energy efficiency include:

- replacement of the single-layer glass curtain wall of the main Secretariat building with a double layer insulated glass unit;
- replacement of two steam chillers with three electric chillers (which operate far more efficiently and thus produce fewer greenhouse gas emissions);
- provision for automated ‘daylight harvesting’ (automatically shutting off the lights near windows on sunny days), lower level lighting throughout the office spaces, and occupancy sensors for activation of lights; and
- a ‘building management system’ that will allow the heating, ventilating, and air conditioning (HVAC) systems to be better monitored, controlled, and reported upon.

‘Cool-UN’

55. In late July 2008, the Office of the Secretary-General announced a ‘Cool-UN’ campaign aimed at reducing the Secretariat’s greenhouse gas emissions. As part of the campaign, the New York headquarters buildings’ thermostats were turned up almost three degrees Celsius and the entire HVAC system was shut off for the weekends for the months of August and part of September. The initiative was reported by the Secretariat to have saved

⁷⁶ Seventy-eight per cent of agencies responding to the OIOS survey of agency heads on UN system progress in moving towards climate-neutrality indicated that they had begun implementing reduction measures within their agencies.

⁷⁷ See footnote 20.

approximately 3000 tonnes of greenhouse gas emissions and, if continued, is expected to save 6000 tonnes of emissions annually (the total emissions from the Secretariat building are 52 196 tonnes per year). The Secretariat also estimates that the initiative will result in savings of more than US\$100 000 in reduced power bills.⁷⁸

Information and communications technology initiatives

56. OICT is planning significant upgrades in the efficiency of their servers, central data storage, and network support as part of the CMP renovation. Among other improvements, they are currently running more than 400 ‘virtual’ servers on just seven physical machines—resulting in significant reductions in electricity use and costs of heating and cooling. OICT also ensures that equipment included in contracts for the Secretariat-wide supply of desktop computer equipment comply with various sustainability and green standards.⁷⁹ OICT is in the process of developing environmental sustainability guidelines for information and communications technology procurement and use.⁸⁰

Other initiatives

57. Some other environmental and green initiatives occurring within the Secretariat include:

- an initiative by the Department of General Assembly and Conference Management (DGACM) to improve the environmental sustainability of United Nations publications;
- the possibility of procuring green power in the Secretariat premises in New York that will significantly reduce the greenhouse gas emissions resulting from the Secretariat’s building and facilities; and
- the establishment of an environmental working group by the Department of Field Support and the Department of Peacekeeping Operations to develop and implement approaches for improving the environmental performance of field operations.

58. These initiatives, by holding the potential to reduce greenhouse gas emissions, promise to reduce the climate impact of the Secretariat’s operations. OIOS notes, however, that greenhouse gas reduction measures within the Secretariat have, to-date, been ad hoc, and not linked to, or part of, any overall strategy to achieve climate-neutrality.⁸¹ OIOS acknowledges that these measures do have the potential to reduce greenhouse gas emissions and contribute to moving the Secretariat towards climate-neutrality. However, OIOS

⁷⁸ UN News Centre, “Ban dresses down to ‘Cool’ the UN”, 1 August 2008, available on the Internet at [«http://www.un.org/apps/news/story.asp?NewsID=27554&Cr=Climate&Cr1»](http://www.un.org/apps/news/story.asp?NewsID=27554&Cr=Climate&Cr1).

⁷⁹ All of the approved equipment meets the ‘ENERGY STAR’ energy efficiency rating. ENERGY STAR is an international standard for energy efficient electronic equipment. It was created by the US Environmental Protection Agency in 1992 and has now been adopted by several countries around the world. Further information on ENERGY STAR can be found on the Internet at [«http://www.energystar.gov»](http://www.energystar.gov).

⁸⁰ These are being developed with advice from UNEP, and would be issued as a Secretary-General’s Bulletin.

⁸¹ Many of the initiatives discussed above either pre-date the climate-neutral commitment, or were developed independently of, and without regard to, the commitment.

considers that future efforts should occur within a formal framework and strategy for implementation that ensures that the Secretariat's greenhouse gas reduction efforts are directed towards those activities that will most efficiently and effectively reduce the overall greenhouse gas footprint.

Finding 11. No efforts have been made within the UN Secretariat to reduce emissions from official travel

59. Early estimates of the UN Secretariat's inventory show that official travel represents at least 25 per cent of total emissions, although as was discussed earlier, it is believed by those responsible for preparing the inventory that the final version will show official travel to be closer to 50 per cent of emissions—potentially much more if adjusted for the climate impacts of non-carbon air travel emissions.⁸² Ways of reducing travel-related emissions therefore need to be considered. However, OIOS finds that no efforts have yet been made within the UN Secretariat to address emissions arising from official travel. Reducing the emissions arising from individual trips must be accompanied by a new approach to staff travel more generally. Whilst travel is a vital part of the United Nations system's work and there are many times when a staff member's presence in another part of the world is irreplaceable, there are also many cases in which other means of communication—tele- or videoconferencing, for instance—can replace face-to-face contact.

60. Moreover, OIOS finds that Secretariat travel policies do not presently encourage a search for environmentally friendly modes of transport during the travel planning stages. Secretariat-contracted travel agents are instructed to book the least expensive and most direct flight for official business travel. They are not required to consider more environmentally friendly routes or alternatives to air travel. The travel provider is unable, for example, to arrange rail travel for officials travelling through Europe—a potentially lower emission, and often more cost-effective, mode of transport.⁸³ This means that the individual officer travelling must personally arrange and pay for any train tickets for travel, and then seek reimbursement for this expense through an exceptional travel advance. This is the case even when rail is significantly cheaper than travel by air. The inconvenience of arranging these tickets and waiting for reimbursement of the cost, especially when compared to travelling by air provides a significant disincentive to travelling by means other than air. Any consideration of the environmental impact of travel routes and itineraries occurs not as a matter of policy or routine, but as part of a particular staff member's awareness of or interest in environmental sustainability.

61. OIOS notes with particular concern that individual staff are allowed to reap personal benefits from accrual of 'frequent flier air miles'. This brings an asymmetry of individual and organizational interests, potentially involving unnecessary financial expenditure as well as carbon emission. It is difficult to validate veracity of individual anecdotal allegations, but

⁸² The proportion would likely be even higher if the full climate impacts of aviation-related emissions taken into account. See paragraphs 47–51 for further discussion.

⁸³ Travel by train within the United States, for example, between New York and Washington DC, can be arranged, however.

OIOS does find it credible that this will, at the margin, have been a factor motivating more travel than strictly needed for official business purposes.

D. Exploring the implications of carbon offsets

Finding 12. Costs of purchasing carbon offsets have not been systematically estimated

62. Given that most entities are still in the process of establishing their greenhouse gas inventories, it is of little surprise that few have yet commenced an analysis of the costs and funding mechanisms for purchasing carbon offsets.⁸⁴ Whether or not inventories have been completed, however, the issue of offsets, and the likely mechanisms for funding their purchase, is one that does need to be resolved and considered as part of the agency's overall implementation strategy and approach to climate-neutrality, in concert with emission reduction measures.⁸⁵ This is because the purchase of carbon offsets is an unavoidable 'residual' action required to attain neutrality—whatever the original footprints and respective reduction measures.⁸⁶

63. As agencies begin to develop strategies and implement emission reduction measures, decisions on the relative costs and benefits of making investments in organisational reductions may need to be weighed against those associated with investing in offsets. This will be especially relevant in cases where investments in changes to organisational processes or infrastructure are high and investments in offsets yield better value in terms of cost. An example can be seen in dealing with emissions resulting from air travel. A significant amount of the emissions associated with air travel occur during takeoff and landing of the aeroplane. It is for this reason that, in general, air travel with no transit stops generally results in fewer emissions than a flight between the same cities that makes a number of transit stops along the way. However, the price of a non-stop flight can often be significantly greater than one to the same destination with a number of transit stops. In a case where such travel is unavoidable, it may be more cost-effective to choose an airfare that includes the transit stops and then to offset any additional emissions resulting from the extra stops, than to choose a more expensive, non-stop flight.

64. OIOS considers that resolving the question of offsets is also important because of the influence that the pricing signals that offsets provide have on driving more environmentally

⁸⁴ Only 5 (or 13 per cent) of respondents to the OIOS survey had commenced an analysis of the costs and funding mechanisms for purchasing carbon offsets to achieve climate-neutrality.

⁸⁵ The CEB decision on climate-neutrality noted that, by the end of 2009, UN agencies would 'analyse the cost implications and explore budgetary modalities – including consulting with governing bodies as needed - of purchasing carbon offsets to eventually reach climate neutrality'. See the "Statement of the Chief Executives Board for Coordination, Moving towards a climate-neutral United Nations", in CEB, *Summary of Conclusions of the second regular session of 2007* (CEB/2007/2), United Nations, New York, 2007, Annex II, p. 14, available on the Internet at «<http://www.unsystemceb.org/reports/semi-annual/ceb-2007-2/view>».

⁸⁶ Although the CEB commitment does not explicitly commit agencies to purchasing offsets, a commitment to move towards climate-neutrality entails at some point neutralising the agency greenhouse gas emissions that remain once agency efforts at improving efficiency and reducing emissions have been exhausted. Indeed, the CEB decision does note that agencies make the commitment 'with a view to achieving the goal of climate neutrality at a date to be set in the future, by reducing emissions first and then offsetting the remainder through the purchase of offsets'.

friendly behaviours and practices within an agency. Some agencies have already begun to consider ways of using information on greenhouse gas impacts (including offset pricing information) to help better inform and equip decision-makers to make more sustainable decisions in their operations. For example, at least one agency is considering including information on the greenhouse gas footprint associated with particular travel itineraries to assist travellers and approvers of official travel to balance environmental and financial costs when choosing between alternate modes of transport or itineraries.⁸⁷

Finding 13. Inconsistent approaches to offsetting across the UN system could affect the credibility of the climate-neutral commitment

65. Although many agencies had not begun analysing the costs and funding mechanisms for purchasing carbon offsets, a small number of agencies had in fact already begun offsetting some or all of the greenhouse gas emissions associated with their operations.⁸⁸ There were also a number of examples of specific intergovernmental meetings or conferences that had been made climate-neutral through the purchase of carbon offsets. For example, UN agencies agreed to offset the emissions associated with the Conference of the Parties for the UNFCCC in Bali in 2007.⁸⁹ At the time of the meeting, offset costs of the Bali meeting were estimated at US\$ 100 000.

66. However, there still remain important policy questions to be resolved surrounding the purchase of offsets by UN agencies to achieve climate-neutrality. Issues such as the type of offset that UN agencies can choose, whether agencies can claim offset credits by investing in their own activities or affiliated projects, and even the type of emissions that agencies must offset in order to declare themselves climate-neutral, all remain to be resolved.⁹⁰ The CEB decision and the accompanying climate-neutral strategy further outline the key issues and provide useful guidance on how some of these could be handled.⁹¹

⁸⁷ UNEP was also consulted by the Purchase and Transport Section of the United Nations Office in Geneva (UNOG) on environmental issues when it undertook the tendering of the contract for provision of travel agency services for the majority of the Geneva-based UN system entities. As a result, the new contract (which began in 2009) includes clauses on environmental protection and climate neutrality, including a requirement to indicate the CO₂ emissions associated with air travel on the electronic itineraries provided to the travellers.

⁸⁸ For example, UNEP has declared that it would become climate-neutral in 2008. Other agencies had also begun investing in offsets for some or all of the emissions from their operations or meetings. The Secretariat of the Basel Convention has already begun offsetting the emissions resulting from its operations and travel (see Activity Number 57 on page 39 of the Note by the Secretariat on the Programme Budget for the Biennium 2009–2010, available at <<http://www.basel.int/meetings/cop/cop9/docs/35e.pdf>>). Similarly, the World Bank Group has offset the estimated greenhouse gas emissions arising from its Washington, DC offices, staff commuting, travel and annual meetings for the last three years through the purchase of green power and verified emission reductions (for further information, see the World Bank Issues Brief on Climate Change, available on the World Bank Internet website at <<http://go.worldbank.org/BPY7QIRNA0>>).

⁸⁹ United Nations News Centre, “UN to offset carbon emissions from Bali conference on climate change” (Press Release, 12 December 2007), available on the Internet at <<http://www.un.org/apps/news/story.asp?NewsID=25030&Cr=climate&Cr1=change#>>.

⁹⁰ UNEP noted that ‘through the CEB decision, the UN system has opted for a single harmonized approach to purchasing offsets, namely to purchase only offsets generated through the CDM. This provides guarantees on the quality, with independent third part validation, verification and certification’. However, OIOS notes that there still remains variation in present practice amongst agencies across the UN system on the nature of offsets purchased.

⁹¹ For example, the CEB decision noted that the UN system would achieve climate-neutrality ‘by reducing emissions first and then offsetting the remainder through the purchase of offsets from the Clean Development Mechanism, that meet high international standards of additionality, transparency and verification and which promote sustainable development in developing countries’ [emphasis added]. See the “Statement of the Chief Executives Board for Coordination, Moving towards a climate-neutral United Nations”, in CEB, *Summary of Conclusions of the second regular session of 2007* (CEB/2007/2), United Nations, New York, 2007, Annex II, p. 14, available on the Internet at <<http://www.unsystemceb.org/reports/semi-annual/ceb-2007-2/view>>.

PART III: NEXT STEPS AND RECOMMENDATIONS

Further action for UNEP support to EMG and the climate-neutral commitment

UNEP should continue its efforts to strengthen EMG as a tool for facilitating agency cooperation and coordination on environmental issues

67. OIOS commends the recent efforts of the EMG secretariat at encouraging EMG members to play a more active role in developing the EMG work programme and in focusing on issues of relevance to the UN system. OIOS considers that the EMG secretariat should continue to facilitate an EMG focus on broader environmental issues. However, OIOS also recognises that the EMG secretariat and UNEP (as Chair of EMG) cannot alone determine the success of EMG in fulfilling its mandate. The present capacity of the EMG secretariat to coordinate the work of the UN system on environmental issues is limited. This is especially so whilst uncertainties on the continuing role of EMG and its future as a mechanism for coordination remain unresolved pending the resolution of wider questions on international environmental governance and on the larger role of UNEP in coordinating the environmental programmes of the UN system.⁹²

68. However, in the meantime, without the continuing commitment and partnership of EMG member agencies, the chances that EMG will be truly effective in delivering on its larger mandate will be low. It remains to be seen whether the EMG gains on the essentially operational issue of climate-neutrality will be replicated in its other wider areas of focus, but OIOS considers that the EMG secretariat should continue to engage UN agencies in using EMG as a tool for better coordination and cooperation by: (i) encouraging greater senior participation in EMG meetings; (ii) clarifying amongst EMG members the purpose, terms of reference and membership of EMG; and (iii) developing and facilitating agreement on a strategic plan for the work of EMG.

69. OIOS considers that an important task for the EMG secretariat and SUN in supporting the climate-neutral commitment will be to clarify for agencies the support that they can provide and the timeframe within which this support will be available, as well as to whom agencies should turn to obtain this support. OIOS considers that UNEP should also review whether the current division of responsibility between the EMG secretariat and SUN is appropriate and whether, especially as implementation of the commitment proceeds, UNEP support could be better delivered through SUN alone, with the EMG secretariat free to focus on supporting the main EMG mandate of coordinating environmental programmes across the UN system. With limitations on time and resources, UNEP must prioritise the support that will be offered to agencies for implementation of the climate-neutral

⁹² In its 1972 resolution establishing UNEP, the General Assembly also decided, among other things, that the Executive Director of UNEP be entrusted to 'co-ordinate, under the guidance of the Governing Council, environmental programmes within the United Nations system, to keep their implementation under review and to assess their effectiveness'. See United Nations, *Resolution Adopted by the General Assembly: 2997 (XXVII) Institutional and financial arrangements for international environmental cooperation (A/RES/2997(XXVII))*, United Nations, New York, 1972, section II, para. 2(b), p. 44.

commitment. Importantly, UNEP must continue to raise awareness of the responsibilities that rest upon individual agencies.

Progress has been made on methodologies for calculating greenhouse gas emission inventories. However, significant work remains to be done in order for agency inventories to be completed by the end of 2009

70. The recent decision of EMG on a number of outstanding methodological issues for calculating greenhouse gas emissions should provide an additional impetus for agencies to begin their greenhouse gas inventories.⁹³ However, important questions still remain that could delay credible completion of agency inventories by the end of 2009. For example, agencies continued to express confusion over the extent to which emissions arising from field offices, leased space, and emissions from third parties and meeting attendees should be included within their initial inventories.⁹⁴ Questions also remain over whether inventories will be subject to verification or auditing, and by whom, and also over how information on inventories should be reported and presented by agencies. The tools, calculators and guidance documents that would assist agencies to properly complete their greenhouse gas inventories have not yet been finalised and released by UNEP.

71. It is also important that inventories are prepared in a way that is transparent, consistent and credible. Inventories provide the basis upon which agencies can formulate their emission reduction strategies, and hence it is important that the inventory accurately represents the climate footprint of the agency's operations. The decision of EMG not to apply emission multipliers to travel-related emissions (on a provisional basis) has the potential to influence the relative importance of air travel in agency emission reduction policies.⁹⁵ This decision may also mean that agency greenhouse gas inventories do not fully reflect the climate-impacts of agency operations. OIOS considers this to pose a significant risk to the credibility of UN climate-neutrality efforts, since the climate-neutral commitment explicitly references efforts to move towards 'climate' neutrality, rather than 'carbon' neutrality. The presently agreed approach for preparing greenhouse gas inventories will not reflect the non-carbon impacts of air travel, with (given the high rates of official travel in most agencies) the full climate impacts of agency operations potentially greater than the carbon impact reported in agency inventories.⁹⁶

⁹³ During interviews, some organisations noted that they were delaying preparing calculations until some of these issues surrounding the methodology for calculating greenhouse gas inventories was agreed and finalised. See paragraph 36 for further discussion.

⁹⁴ UNEP advised OIOS that '*uncertainties over the treatment of field offices have, in-principle, now been resolved, through the discussion and conclusions of the meeting of the IMG on a Climate Neutral UN held in New York in November 2008 and the EMG Senior Officials Meeting in Poznan. It is unfortunate that there appears to be confusion over the treatment of emissions from meeting attendees as a clear message has always been provided on this issue in the UN Climate Neutral Strategy and various EMG secretariat and SUN presentations*'.

⁹⁵ See paragraphs 48–51 for further information.

⁹⁶ UNEP advised OIOS that it intends to provide advice to agencies on the appropriate use of the terms 'carbon-neutral' and 'climate-neutral' to denote agency progress in achieving neutrality. Given the methodology that has been adopted for calculating greenhouse gas inventories (and particularly air travel-related emissions), UNEP has chosen to use the language 'carbon-neutral' rather than 'climate-neutral' to describe its 2008 goal for neutrality.

Agency greenhouse gas emission inventories should be subject to a process for verification to ensure that inventories are credible, comparable, and reflect to the extent possible the climate impacts of agency operations

72. In order to ensure that agreed calculation methodologies have been applied in a way that ensures greenhouse gas emission inventories do indeed closely approximate actual emissions and climate impact, there must be some mechanism by which inventories can be independently verified.⁹⁷ Not only does such verification enhance confidence in agency inventories, it also provides an opportunity to facilitate agency learning on the application of the inventory methodologies, since a verifier can identify areas where inventories have not been correctly prepared or where uncertainties exist as to the appropriate standard or methodology to apply. Both the EMG secretariat and SUN advised that they are presently working together to provide (consistent with relevant UN procurement rules) a list of companies that could be contracted by agencies to verify their greenhouse gas inventories. OIOS considers that this work is of critical importance and must be finalised urgently (including ensuring agreement on the appropriate methodology to be applied in conducting the verification) so that all agency inventories have been independently verified by the late 2009 CEB target date for completion of initial inventories.

Commitment to public reporting of agency progress can itself be a spur to positive action

73. If the key goal of demonstrating UN leadership in reducing greenhouse gas emissions and becoming climate-neutral is to be fully realised, then OIOS considers that there also needs to be a mechanism for the reporting of information on UN system and agency climate performance. This information will allow assessments of progress to be made, as well as facilitating comparison of relative agency performance in achieving the commitment. Information on greenhouse gas emissions allow an understanding of the main sources and causes of greenhouse gas emissions arising from the operations of the United Nations, as well as those activities that cause the main emissions.

74. OIOS suggests that UNEP, working with EMG, facilitate agreement amongst UN agencies on a mechanism for frequent (at least annual), consolidated reporting on the United Nations' progress in moving towards climate-neutrality. Such reports should include information on, and allow comparison of, agency greenhouse gas emissions, emission reduction measures, and investment in offsets.

UNEP must continue to emphasise the requirements for individual agency action to implement the commitment

75. OIOS considers that the most effective way of ensuring that agencies turn the general aspirations of the climate-neutral commitment into more firm agency-specific actions is for each agency to develop a tailored climate-neutral policy and a strategy for implementation. A

⁹⁷ There are considerable incentives to both over and under report the greenhouse gas emissions arising from an agency's operations. Over-reporting can allow progress in reducing greenhouse gas emissions to be overstated in subsequent years and can, therefore, exaggerate agency performance. Conversely, the prospect of purchasing offsets to achieve climate-neutrality can create an incentive to under-estimate emissions in order to reduce the overall cost of offsetting and achieving climate neutrality. Both these scenarios must be avoided.

clear organisation policy and strategy on climate-neutrality, issued by senior management, would provide a framework to facilitate concrete action.⁹⁸

76. The majority of agencies interviewed and surveyed by OIOS were not aware of the range of organisational responses required to reduce emissions and the difficulties involved in making such responses a reality. Most agency activity had thus far focused on the compilation of greenhouse gas inventories.⁹⁹ Achieving reductions in greenhouse gas emissions often requires the cooperation of a number of different parts of the organisation, in both identifying areas for potential reduction and in implementing measures to achieve reductions. For example, achieving reductions in emissions from official travel may require the cooperation not only of those persons actually travelling, but also of those responsible for setting travel policies and parameters, for procurement of travel services, for arranging travel itineraries and routes, and finally, for approving and reporting on travel movements. Ensuring that these different decision-makers each appropriately balance environmental concerns when making their decisions requires a coordinated effort that may involve changes to policies, procedures, information technology tools, and the terms of any agreements with third-party suppliers.¹⁰⁰

77. OIOS considers that UNEP must, as part of its support to agencies, continue to emphasise the importance of tailored, individual agency policies and approaches to climate-neutrality, as a means of ensuring coordinated, efficient and effective agency responses to the climate-neutral commitment.¹⁰¹ Although the original climate-neutral strategy developed by UNEP provided important advice to agencies on moving towards climate-neutrality, it is not intended as a substitute for individually-tailored agency implementation strategies.

Efforts at achieving climate-neutrality should be considered and developed as part of larger strategy for improving environmental management and sustainability

78. UN agencies often noted that efforts aimed at improving energy efficiency and achieving climate neutrality should be seen as part of larger efforts to move towards more environmentally sustainable operations. Indeed, the CEB decision itself recognises that, in moving towards climate-neutrality, agencies should focus on wider questions of environmental sustainability in their operations.

⁹⁸ Senior management leadership is critical to the success of any approach to reducing an organisation's climate footprint and achieving climate neutrality. The 2007 decision of the CEB noted that *'to be successful, the initiative has to have the full and personal commitment of all executive heads'*. A clear policy on climate neutrality is one way by which this leadership commitment can be demonstrated, helping to support and sustain the wider climate-neutral efforts of the organisation and providing a framework for responsibility and action.

⁹⁹ See paragraphs 35–36 for further discussion.

¹⁰⁰ Slightly fewer than half of those organisations responding to the OIOS survey to EMG agency heads indicated that their entity had not developed a policy statement on climate neutrality. Of the 19 entities that indicated that they had a policy, 10 of these were only in interim or draft format, and two of these relied on the October 2007 CEB decision as the entity policy on climate neutrality. Only six entities had finalised a policy that explicitly dealt with moving towards climate-neutrality. Of the 25 organisations that indicated to OIOS that they had developed a strategy for achieving climate-neutrality, only ten had completed and formally issued the strategy, the remaining 15 were in draft format only. See footnote 54 for further information on the survey recipients and response rates.

¹⁰¹ UNEP advised OIOS that *'one of the main objectives of SUN is to support agencies to develop such policies and strategies. However, SUN presently has only the capacity to work with agencies that are already committed, not with agencies where the basic commitment is still lacking'*.

79. This suggests that agency policies and approaches to climate-neutrality be developed as a component of a larger, more encompassing environmental sustainability policy. Ideally, an environmental sustainability policy would address not only issues related to energy efficiency or greenhouse gas emissions, but also other parts of an organisation's environmental footprint (such as waste, water, land and air pollution, and use of resources and raw materials in production and operations).¹⁰²

A consistent and credible approach to offsetting agency greenhouse gas emissions needs to be developed in concert with efforts on inventory preparation and emission reduction measures

80. At its most recent meeting, EMG requested UNEP to develop, by July 2009, a proposal on '*common approaches to emissions reduction targets, indicators, best practice and the purchase of offsets for the UN system, including recommendations on carbon management and changes to common policies and administrative rules, and proposals for the financing of these measures*'.

81. As more agencies begin to move towards climate-neutrality, OIOS considers that it will also be important that agreement is reached on what it means to declare that climate-neutrality has been achieved, especially as agencies begin to publicly report on their efforts at implementing the climate-neutral commitment. OIOS suggests that as part of its work facilitating agency agreement on agreed approaches and standards to offsets, UNEP also obtain agreement on key terminology and parameters for public reporting on agency performance and climate-neutrality.

82. As agencies begin to offset their greenhouse gas emissions, the internal mechanisms chosen for funding and allocating costs of high emission activities will be important in helping to drive more sustainable behaviours within their organisations and thus in achieving emission reductions and ultimately climate-neutrality. OIOS suggests that, working through EMG, UNEP begin to accumulate and share agency practice amongst EMG members on approaches to allocating the cost of emissions to agency operations and promulgate guidance to agencies on ways of driving behavioural changes within agencies that lead to more environmentally friendly operations.

83. Finally, OIOS considers that there still remain important questions of policy that need to be more fully explored with respect to offsetting. Of fundamental importance is whether there is agreement amongst stakeholders that, once UN agencies have exhausted avenues for further reducing greenhouse gas emissions associated with their operations, investments should be then made in achieving climate-neutrality through the purchase of offsets, and whether, as a matter of principle, stakeholders are willing to accept the opportunity cost of

¹⁰² The climate-neutral UN strategy and action plan approved by CEB in October 2007 already envisages this, explaining that:

The climate-neutrality plan of the UN should be part of a broader effort to green the way the UN works, or part of a comprehensive environment management system (EMS). Each organisation's climate efforts should also be part of its own individual integrated environmental management approach... For example, there could be separate policies on sustainable procurement, waste recycling, water consumption and recycling, sustainable transport for commuting etc. An EMS approach would enable different elements to be brought together in an integrated manner.

such offsets. In order to ensure all risks are adequately addressed and all relevant perspectives taken into account, OIOS considers that it is important that the UN system adequately consult with relevant stakeholders (including Member States and governing bodies) before committing to any particular approach to offsetting. It will be especially important that agencies act in a coordinated and consistent manner when making decisions to achieve neutrality through the purchase of offsets.

Further action for implementation of the commitment within the UN Secretariat

Improved implementation of the climate-neutral commitment within the UN Secretariat requires a formal implementation strategy, with the assignment of senior responsibility and accountability

84. The UN Secretariat has begun to implement a number of measures that will improve the energy efficiency and reduce the environmental impact of Secretariat operations. However, these measures remain ad hoc and uncoordinated.¹⁰³ OIOS considers that these initiatives should be brought together within a formal framework for action, comprising a policy and implementation strategy that assign responsibilities for implementation and that dedicate the necessary resources for action.¹⁰⁴ The Secretariat strategy for implementation should map out the mechanisms and actions by which the Secretariat will reduce its greenhouse gas emissions and move towards climate-neutrality.¹⁰⁵ The strategy should:

- set objectives for achieving the climate-neutral commitment;
- list the mechanisms and actions for implementing the commitment, including specific measures for emissions reduction;
- identify who is accountable for implementation of specific parts of the climate-neutral policy and strategy;
- set a timeline for implementation and conduct of the activities;
- be integrated with other relevant Secretariat policies; and
- contain indicators and mechanisms for review and reporting on performance.

¹⁰³ See paragraphs 53–58 for a description of some of these measures.

¹⁰⁴ The absence of a formal Secretariat policy and implementation strategy means it can be difficult for relevant staff to act to implement measures aimed at achieving climate-neutrality. The recent discussions over the potential procurement of electricity for the Secretariat's Headquarters premises from renewable resources provides an example of the difficulty in achieving results in the absence of a clear and formal imperative and framework for action, especially where the cooperation of a number of different players is required.

¹⁰⁵ One important issue that OIOS considers should be clarified during development of the formal strategy for implementation of climate-neutrality within the Secretariat is the extent to which organisational units of the Secretariat (including those away from Headquarters in New York) will be individually responsible and accountable for the achievement of climate-neutrality. Whether Secretariat strategies and measures for reducing greenhouse gas emissions will apply to those offices away from New York or those offices that exercise autonomy in their administration is also a matter that should be resolved.

85. The strategy could be developed as a stand-alone policy or as part of a larger UN Secretariat ‘greening’ policy, incorporating wider environmental sustainability efforts.¹⁰⁶ OIOS considers that the development of a formal strategy for achieving climate-neutrality does, however, provide an opportunity for coordinating and formalising the wider greening efforts of the UN Secretariat. Therefore, OIOS suggests that the preparation of an implementation strategy for achieving climate-neutrality should be undertaken as part of the development of a more encompassing strategy for improving environmental sustainability.

86. The measures and actions required to achieve climate-neutrality will require the cooperation of a number of different departments within the UN Secretariat, and ultimately, the cooperation of all Secretariat staff in better balancing the environmental impact of their work. Emission reduction measures should not duplicate, but instead build on upon existing efforts within the Secretariat and ensure better and more targeted coordination of these efforts. In this respect, OIOS considers present efforts examining the purchase of green power as a way of further reducing the emissions from electricity usage in both the newly renovated Secretariat complex and other leased premises should continue to be explored by those relevant parts of the Secretariat, since it may provide a cost-effective way of reducing overall Secretariat greenhouse gas emissions, especially those arising from electricity usage in leased office space in New York.¹⁰⁷

87. The working group that is being established by the Office of CMP provides a good basis for facilitating the necessary coordination and joint action required within the Secretariat. However, OIOS considers that this group must be established within a formal framework for action on emission reduction measures, with a formalised membership and clearly defined responsibility and accountability for action on behalf of the relevant Secretariat departments. All relevant Secretariat departments and areas should be included on the group and represented at an appropriately senior level when required. OIOS considers that the current arrangements for coordination of implementation of the climate-neutral commitment within the Secretariat are not sufficient, with reliance on existing staff from the Office of CMP to drive whole-of-Secretariat action unsustainable, particularly when staff of the Office are already fully occupied with delivering a very large, complex and highly-visible renovation. OIOS considers that specific resources should also be dedicated to designate an official to act as the Secretariat’s sustainability focal point and to coordinate the efforts of the relevant Secretariat actors. OIOS considers that the Climate Change Support Team within the Office of the Secretary-General is well-placed to play a greater role in ensuring that the efforts of the Secretariat allow the United Nations to demonstrate it is ‘practising what it preaches’ on climate change, and that any such ‘sustainability officer’ could be located within this team.¹⁰⁸

¹⁰⁶ For example, incorporating policies and strategies on minimising other environmental impacts of the Secretariat’s operations and improving environmental sustainability of the Secretariat’s work.

¹⁰⁷ The Secretariat must be satisfied, however, that any green power complies with relevant standards and that the environmental benefits have been independently verified.

¹⁰⁸ See paragraph 33. UNEP advised OIOS that *‘the Global Compact Office (the UN entity responsible for overall coordination and management of the Global Compact initiative) has in the past tried to internalise Global Compact principles into UN operations and could be a key player in helping the UN Secretariat become climate-neutral’*.

88. Finally, the development of an agency climate-neutral policy and strategy, coupled with the assignment of resources to coordinate the climate and sustainability efforts of the UN Secretariat's operations, will also allow for a more coherent and strategic approach to monitoring and reporting on performance. OIOS considers that this should be encouraged, and that the Secretariat's performance in moving towards climate-neutrality, including that of individual Secretariat departments, be reported annually. Each department and department head should be held accountable to the Secretary-General for achieving the goals of emission reduction required under the Secretariat's implementation strategy.

The Secretariat must resolve the outstanding issues that promise to affect the accuracy and timeliness of its greenhouse gas inventory

89. As discussed earlier (see paragraphs 43–47), there are three important issues that remain to be resolved in the preparation of the Secretariat's greenhouse gas inventory before the inventory can be relied upon as a good estimate of the greenhouse gas emissions of the Secretariat and used in further planning for emission reduction measures. OIOS considers that, in resolving these issues, the Secretariat must:

- develop a mechanism for obtaining and verifying reliable data (and where necessary estimates) of emissions that arise from all official travel required to be included in the greenhouse gas inventory;
- obtain and include in the Secretariat's greenhouse gas inventory emissions arising from leased premises, including the CMP 'swing space'; and
- obtain, as far as practicable, data on the emissions associated with Secretariat field offices.

90. The Secretariat should also ensure that planning occurs for the long-term collection, storage and analysis of the data necessary for the completion of the greenhouse gas inventory, including:

- the incorporation of fields for collection of data relevant to greenhouse gas profiles within the new system being developed as part of the enterprise resource-planning (ERP) project (or, where possible, within existing systems); and
- the incorporation of terms into current or future contracts with relevant third party suppliers for the provision of information relating to greenhouse gas emissions (such as contracted travel or electricity providers).

The Secretariat must begin to implement ways of reducing emissions arising from official travel

91. Whilst OIOS recognizes that travel is necessary to fulfill UN mandates, it also considers that the goal of climate-neutrality cannot simultaneously be achieved without a serious effort by the UN Secretariat to reduce emissions arising from official travel. Current

policies applying to the preparation of travel itineraries should be expanded to ensure that environmental factors are also considered when itineraries are prepared. For example:

- a direct flight generally results in fewer emissions than a flight with stopovers, because a majority of the emissions are produced in takeoff and landing;
- train travel in general produces less emissions than air travel over an equivalent distance; and
- some airlines use more energy efficient aircraft than others.

92. The full range of factors that influence decisions on whether and when to travel must also be examined, and incentives that may lead to inappropriate or environmentally unfriendly decisions be minimised or removed. For example:

- travel should be undertaken with clear attention to need and the expected results of the trip;
- official travel should not be used as a 'reward' for good performance or as an additional benefit or 'perk';
- policies that allow individual staff members to personally accrue 'frequent flyer' miles and other rewards from official travel that may create a conflict of interest should be changed; and
- budget mechanisms that encourage exhausting travel budgets or that discourage underspending against the planned budget should be revised.

93. OIOS considers that the Secretariat should prepare an analysis of the costs and benefits of including provision within travel budgets for the cost of offsetting emissions arising from official travel. This would provide a powerful incentive to improve the efficiency and decrease the environmental impact of travel, whilst eliminating unnecessary and wasteful travel. The Secretariat should also consider, as part of efforts to minimise emissions arising from official travel:

- ensuring that the greenhouse gas emissions associated with particular itineraries, as well as the financial cost of offsetting these emissions, are included when providing decision-makers with options for official travel;
- requiring that alternative modes of travel, including lower emission options, are proposed and considered when making decisions on official travel;
- revising travel and other relevant policies to allow for consideration of more sustainable modes of travel; and
- ensuring easy access for staff to the information and communications technologies and tools necessary to enable alternatives to physical meetings to be considered, where appropriate.

Recommendations

Recommendation 1:

94. *OIOS recommends that the Secretary-General develop and promulgate a clear and specific policy and implementation strategy for achieving the climate-neutral commitment.*

The policy and strategy should identify the key Secretariat departments relevant to implementing the commitment, outline an initial range of actions to be undertaken, and include specific goals and timelines for their completion. The policy and strategy could form part of larger environmental management system or environmental sustainability policy for the UN Secretariat. [Paragraphs 84-87]

The Executive Office of the Secretary General (EOSG) agrees with the OIOS recommendation in principle, but notes the Secretariat has been pursuing different “green initiatives” that are “rapidly moving the organization in the direction of becoming “more environmentally friendly”. These measures will eventually require the promulgation of the overall policy or strategy, whose feasibility must be carefully analyzed. This will include evaluation of the two year UN climate-neutrality project. In the context of this feasibility analysis the convenience of having the administration of this policy “centralized” or “decentralized” will be determined.

95. OIOS notes EOSG’s comments, including the proposal for a further evaluation. OIOS reiterates its recommendation that a specific policy and implementation strategy be developed and promulgated as a matter of urgency, and should not be unduly delayed.

Recommendation 2:

96. *OIOS recommends that the Secretary-General establish a formal working group, chaired by the Executive Office of the Secretary-General, tasked with the formulation and monitoring of an overall strategy, targets, and timetable for concrete operational measures to reduce greenhouse gas emissions and move towards climate-neutrality for the UN Secretariat.* [Paragraphs 84–87]

EOSG noted that it, in principle, has no objection to this recommendation but that a detailed analysis of the feasibility of having this working group must be undertaken before any decision is reached, including its composition and reporting lines, rules of procedures and objectives.

Recommendation 3:

97. *OIOS recommends that the Secretary-General consider the costs and benefits of establishing a ‘sustainability officer’ to oversee and coordinate the implementation of the UN Secretariat’s climate-neutrality policy and strategy, to support the Secretary-General’s formal working group on climate-neutrality, and to act as the focal point on the climate-neutrality efforts of the UN Secretariat.* [Paragraph 87]

EOSG will analyze this recommendation and will take a decision after the consideration of competing priorities and limitation of resources.

Recommendation 4:

98. *Considering the large contribution that official travel makes to the greenhouse gas footprint of the Secretariat, OIOS recommends that the climate-neutral working group review immediate opportunities for reduction in travel-related emissions. In this respect, OIOS recommends that particular consideration be given to:*

- a. abolishing personal accrual of frequent flyer points associated with official travel***
- b. identifying ways of placing personal frequent flyer points into common pool that benefits organization as a whole; e.g. to be used in reducing costs or offsetting emissions associated with official business;***
- c. requiring greater justification for approval of travel, including demonstrating that alternatives to air travel have been considered;***
- d. exploring opportunities for greater staff access to, and training in the use of, alternative tools for facilitating communication, such as video and teleconferencing facilities, including Internet desktop conferencing***

[Paragraphs 91-93]

The EOSG comments that it will submit this recommendation [slightly revised from draft version] to the specialised bodies of the UN dealing with climate issues to gather their opinions on the feasibility of implementing these recommendations. EOSG noted that the accrual of personal frequent flyer points alone is unlikely to cause inefficiency in choices of air travel. Additionally, it noted that the Secretariat—through the Department of Management—has previously explored the possibility of using frequent flyer mileage programmes accrued to individual staff for official purpose. The way these programmes are presently designed attribute their points to individual travellers and are not transferable to any one except the traveller or their immediate family members. Whilst the EOSG noted that it will analyze the feasibility of requiring that alternatives to air travel be considered, it did not accept the recommendation that greater justification should be required for travel requests at large. Lastly, the EOSG stated that it has been and will be making further efforts towards the objective of using alternative tools for facilitating communications such as video and teleconferencing, in this connection citing the ‘large number of “on-line” programmes that have been implemented lately (on integrity awareness, security, sexual harassment, etc.). Moreover, virtual forums—either conducted through video-conference or the Web—are a common occurrence nowadays. (i.e. The Management Forum, the Executive Committee of Economic and Social Affairs meetings, etc.).

99. OIOS takes note of the comments from the EOSG and would like to further observe:

- Whilst the opinions of other relevant United Nations bodies in implementing this recommendation should be welcomed, overall responsibility for addressing the**

greenhouse gas emissions arising from official travel within the UN Secretariat ultimately rests with the Secretary-General.

- Whilst OIOS is aware of previous efforts to address personal accrual of frequent flyer points, it would like to reiterate that personal airmiles accrual poses a real risk of conflict of interest, since it has the potential to induce decisions on travel volume and methods that are not congruent with organisational interests.

100. OIOS acknowledges that UN policy already requires that programme managers review all individual travel requests. It nevertheless finds that there are real risk of travel currently being undertaken that is not truly necessary. OIOS thus maintains its recommendation, and whilst emphasising that its individual component items were proposed as ‘for consideration’, it would like to reiterate that travel in all likelihood constitutes the largest sources of Secretariat climate emissions and that decisive leadership from the Secretary-General will be required in order to ascertain that the organization does not undertake more travel than necessary.

Recommendation 5:

101. *OIOS recommends that the UN Secretariat should ensure that the new enterprise resource planning system includes provision for the collection of data necessary for monitoring the Secretariat’s greenhouse gas emission and for facilitating decisions relevant to reducing greenhouse gas emissions, for example, decisions on official travel.* [Paragraph 90]

The EOSG notes that the ERP team will be requested to analyse the feasibility of this recommendation.

UNEP notes that staff responsible for developing the new ERP system at the UN Secretariat in New York have been provided with the detailed data requirements needed in order to calculate the greenhouse gas inventory.

Recommendation 6:

102. *To ensure that greenhouse gas inventories have been prepared in accordance with agreed standards and reflect the climate-impact of the operations of UN agencies, OIOS recommends that UNEP finalise, and seek EMG endorsement of, a mechanism for and guidance on the independent verification of greenhouse gas inventories.* [Paragraph 72]

UNEP agrees with the importance of conducting periodic independent external verifications and notes that it has begun work to such effect.

Recommendation 7:

103. *OIOS recommends that UNEP establish a working group or an EMG issues management group tasked with developing proposals for a common standard and approach to the funding and purchase of offsets necessary to achieving climate-neutrality,*

and for consulting with (and where necessary obtaining the agreement of) relevant stakeholders on the costs, benefits and opportunity costs of a policy of achieving UN system neutrality through offsetting. [Paragraphs 80-83]

UNEP noted to OIOS that it agrees in principle with this recommendation, but referred further to verbatim language of CEB decision, in particular that it had made its commitment "with a view to achieving the goal of climate neutrality at a date to be set in the future". Moreover UNEP noted that "Responsibility for deciding to become climate neutral rests with the individual CEB members, as does the process of consulting with their respective governing bodies, should this be required. So far, the CEB members have expressed differing views on whether or not to become climate neutral, and have undertaken different steps on the issue of offsets".

104. OIOS notes UNEP comment, but considers it does not warrant proposed amendment to recommendation.

Recommendation 8:

105. ***OIOS recommends that UNEP, together with EMG members, work with the IPCC to establish an agreed approach to the preparation of greenhouse gas inventories that better account for the climate-impacts of emissions arising from official air travel.***
[Paragraphs 70–701]

UNEP agrees with the recommendation.

Recommendation 9:

106. ***OIOS recommends that UNEP, working with EMG and other relevant bodies (including CEB), develop a mechanism for the public reporting of agency performance in reducing greenhouse gas emissions and in achieving climate-neutrality. An agreed approach should define the use of minimum key indicators against which performance will be reported, standards for preparation and presentation of performance information, and contain provision for joint or consolidated reporting of annual performance of each agency in reducing emissions and moving towards climate-neutrality.*** [Paragraphs 73-74]]

UNEP agrees with the recommendation.

Appendix 1

Acronyms and Abbreviations

AIDS	Acquired immune deficiency syndrome
CEB	UN system Chief Executives Board for Coordination
CH ₄	Methane
CMP	Capital Master Plan
CN Net	UNEP Climate-Neutral Network
CO ₂	Carbon dioxide
CO ₂ -e	carbon dioxide equivalent
DFS	United Nations Secretariat Department of Field Support
DGACM	United Nations Secretariat Department of General Assembly and Conference Management
DM	United Nations Secretariat Department of Management
DPKO	United Nations Secretariat Department of Peacekeeping Operations
EMS	Environmental management system
EOSG	Executive Office of the Secretary-General
ERP	Enterprise resource planning
ESCAP	United Nations Economic and Social Commission for Asia and the Pacific
EMG	Environment Management Group
FMS	United Nations Secretariat Facilities Management Services
GHG	Greenhouse gas
HFC	Hydro fluorocarbon
HIV	Human immunodeficiency virus
HVAC	Heating, ventilation and air conditioning
ICAO	International Civil Aviation Organization
ICT	Information and communications technology
IMG	Issues management group
IPCC	Intergovernmental Panel on Climate Change
ITU	International Telecommunication Union

MEA	Multilateral environmental agreement
N ₂ O	Nitrous oxide
OCSS	United Nations Secretariat Office of Central Support Services
OICT	United Nations Secretariat Office of Information and Communications Technology
OIOS	Office of Internal Oversight Services
PFC	Per fluorocarbon
RFI	Radioactive forcing index
SF ₆	Sulphur hexafluoride
SUN	UNEP Sustainable United Nations Facility
TTS	United Nations Secretariat Travel and Transportation Section
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEG	United Nations Evaluation Group
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNIDO	United Nations Industrial Development Organization
UNV	United Nations Volunteers programme
WBCSD	World Business Council for Sustainable Development
WRI	World Resources Institute
WSSD	World Summit on Sustainable Development

Appendix 2:

The Environment Management Group

1. The Environment Management Group, which began functioning in January 2001, was established as a mechanism to assist its United Nations member organisations to achieve a more rational and cost-effective division of labour with respect to growing and often overlapping environmental functions and objectives. The establishment of EMG arose in response to a report of a taskforce that had been requested to review structures and arrangements through which environmental activities were carried out within the United Nations system. The taskforce concluded that there were ‘substantial overlaps, unrecognised linkages and gaps’ and the United Nations Secretary-General recommended the establishment of EMG to improve inter-agency policy coherence and collaboration. The General Assembly supported the establishment of EMG, and requested the Secretary-General to develop the mandate and terms of reference for EMG, as well as appropriate criteria for membership and flexible and cost effective methods for working fulfilling its mandate. Terms of reference for EMG were completed in 2000.

2. The Environment Management Group is mandated, among other things, to facilitate joint action in finding solutions and providing a United Nations response to issues in the field of environment and human settlements, and to also promote inter-linkages and information exchange amongst United Nations system entities. It does this by:

- identifying issues on the international environment and human settlements agenda requiring enhanced interagency cooperation;
- addressing these issues through time-bound Issue Management Groups (IMGs) that include, as members, the UN entities concerned as well as other stakeholders with a proven expertise in the respective areas;
- providing a forum for its members to share their views or concerns on issues of common interest, review progress or identify obstacles, set policy directions to address such issues, convey their views on certain issues to intergovernmental forums and processes (UNEP and UN-HABITAT Governing Councils, Commission on Sustainable Development, Conferences of Parties of MEAs) and to other relevant forums, and set a roadmap for the future; and
- contributing to the implementation of the outcomes of the World Summit on Sustainable Development (WSSD) in the areas of environment and human settlements.

Appendix 3:

Organisations interviewed or surveyed as part of the evaluation

Basel Convention
Convention on Biological Diversity
Convention on International Trade in Endangered Species of Wild Fauna and Flora
Convention on Migratory Species
Food and Agriculture Organization
International Atomic Energy Agency
International Civil Aviation Organization
International Fund for Agricultural Development
International Labour Organization
International Maritime Organization
International Monetary Fund
International Telecommunication Union
Joint United Nations Programme on HIV/AIDS
Office of the United Nations High Commissioner for Human Rights
Office of the United Nations High Commissioner for Refugees
RAMSAR Convention on Wetlands
The World Bank
United Nations at Geneva
United Nations Children's Fund
United Nations Conference on Trade and Development
United Nations Convention to Combat Desertification
United Nations Department for General Assembly Affairs and Conference Management
United Nations Department of Economic and Social Affairs
United Nations Department of Field Support
United Nations Department of Management
United Nations Department of Peacekeeping Operations
United Nations Department of Political Affairs
United Nations Department of Public Information
United Nations Department of Safety and Security
United Nations Development Programme
United Nations Economic and Social Commission for Asia and the Pacific
United Nations Economic and Social Commission for Western Asia
United Nations Economic Commission for Africa
United Nations Economic Commission for Europe
United Nations Economic Commission for Latin America and the Caribbean
United Nations Educational, Scientific and Cultural Organization
United Nations Environment Programme
United Nations Framework Convention on Climate Change
United Nations Human Settlements Programme
United Nations Industrial Development Organization
United Nations International Strategy for Disaster Reduction
United Nations Office at Vienna
United Nations Office for Disarmament Affairs
United Nations Office for the Coordination of Humanitarian Affairs
United Nations Office of Legal Affairs
United Nations Office of the Capital Master Plan
United Nations Office of the High Representative of the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
United Nations Office of the Special Adviser on Gender Issues and Advancement of Women
United Nations Office of the Special Representative of the Secretary-General for Children and Armed Conflict
United Nations Office on Drugs and Crime
United Nations Population Fund
United Nations Relief and Works Agency for Palestine Refugees in the Near East
Universal Postal Union
World Food Programme
World Health Organization
World Intellectual Property Organization
World Meteorological Organization
World Tourism Organization
World Trade Organization